

1935

Yearbook 1935, Officers, Council, Board of  
Examiners, Committees, Members and Associates.  
Proceedings of the Annual Meeting at Boston,  
Massachusetts, October 15 and 17, 1935, and at  
Washington, District of Columbia, January 6, 1936

American Institute of Accountants

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AMERICAN  
INSTITUTE  
OF  
ACCOUNT-  
ANTS

YEAR  
BOOK

1935





not admitted as yet

# Bulletin Supplement

September 15, 1936

To the Members and Associates of the  
American Institute of Accountants:

The board of examiners has given consideration to applicants for admission to the American Institute of Accountants and recommends the election of 7 applicants for admission as members who have passed oral examinations. Credit for having passed examinations acceptable to the Institute has been accorded 56 applicants for admission as members and 13 for admission as associates. Thirty applicants for admission as members and 8 for admission as associates have passed the Institute's examination for a C. P. A. certificate in a co-operating state. The board recommends the advancement of 5 associates to membership.

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1935  
YEAR BOOK  
OF THE  
American  
Institute of Accountants



(Incorporated under the Laws of the District of Columbia)

Officers, Council, Board of Examiners, Committees, Members and Associates. Proceedings of the Annual Meeting at Boston, Massachusetts, October 15 and 17, 1935, and at Washington, District of Columbia, January 6, 1936. Minutes of Council Meetings, October 14 and 17, 1935. Minutes of American Institute of Accountants Foundation Meeting, October 17, 1935. Minutes of American Institute Benevolent Fund, Inc., Meeting, October 17, 1935. Minutes of Meeting of Advisory Council of State Society Presidents, January 6, 1936. Reports presented at Council and Annual Meetings. List of C. P. A. Examiners. By-Laws and Rules of Professional Conduct. Rules of the Board of Examiners.



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**AMERICAN INSTITUTE OF ACCOUNTANTS**

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## Introductory Note

**A**MENDMENTS to the by-laws of the Institute, approved at the annual meeting of the Institute and subsequently by mail ballot of all the members, and included in this year-book, are of unusual significance. Among them are provisions requiring possession of a certified public accountant certificate by any applicant to be elected as a member or an associate of the Institute after January 1, 1936, and another provision (article XVI) for creation of an advisory council of state society presidents to consult and coöperate with the council of the Institute.

The steps leading to adoption of these amendments are indicated in the proceedings of the council and the annual meeting, as published in this book.

The reports of Institute committees, also published in this year-book, contain much of interest to professional accountants. Those committees which have worked with representatives of the Securities and Exchange Commission, Robert Morris Associates and similar bodies have rendered reports indicative of the increasing importance of public accountants in the councils of the business and financial community. Reports of the committees on education, state legislation and other subjects indicate important trends of vital interest to the profession.

The condition of the Institute and its progress during the past year are indicated in the reports of officers, administrative bodies and financial statements which this year-book contains.

Each member and associate of the Institute will receive a copy of the year-book without charge. Additional copies may be obtained at \$1.50 net, \$1.65 delivered in the United States and Canada.

JOHN L. CAREY, *Secretary*.

135 Cedar Street, New York.

February 15, 1936.



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- \*ANDERSEN, ARTHUR, member (1916), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*ANDERSEN, WALTER H., member (1927)  
127 Robsart Rd., Kenilworth, Ill.
- \*ANDERSON, DAVID R., member (1927), not in practice. Assistant treasurer, *The Kendall Co.*, Walpole, Mass.
- \*ANDERSON, HAROLD C., member (1919), with *Peat, Marwick, Mitchell & Co.*, American Security Bldg., Washington, D. C.
- \*ANDERSON, HARRY DAVID, member (1924), with *Scovell, Wellington & Co.*  
224 Harrison St., Syracuse, N. Y.
- \*ANDERSON, JOHN F., member (1916), not in practice. Auditor, *Bureau of Internal Revenue*, Washington, D. C.
- \*ANDERSON, JULIUS J., member (1916), partner, *Anderson, Kroeger & Co.*  
601 Metropolitan Bank Bldg., Minneapolis, Minn.
- \*ANDERSON, MELVIN V., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*ANDERSON, PAUL E., member (1928), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*ANDREAE, ROY, member (1927), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*ANDREWS, ARTHUR J., member (1916), *Arthur J. Andrews*  
P. O. Box 78, Butte, Mont.
- \*ANDREWS, FREDERICK B., member (1920), [associate 1918], *F. B. Andrews & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*ANDREWS, ROBERT W., associate (1935), not in practice. With *Treasury Dept., Bureau of Internal Revenue*, Detroit, Mich.
- \*ANDREWS, T. A., member (1916), partner, *Bolin, Andrews & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- \*ANDRUS, A. LESTER, member (1916)  
2326 N. E. Multnomah St., Portland, Ore.
- \*ANDRUS, FERRON L., member (1931), partner, *Harry B. Mills and Company*  
3723 Wilshire Blvd., Los Angeles, Calif.
- \*ARCHINARD, EDWARD J., member (1916), *Edward J. Archinard*  
1407 Pruitt St., Fort Worth, Texas
- \*ARMISTEAD, GEORGE, member (1922), partner, *Geo. Armistead & Company*  
701 State National Bank Bldg., Houston, Texas
- \*ARMITAGE, PERCY M., member (1932), with *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- \*ARMSTRONG, J. E., JR., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*ARNOLD, J. DOZIER P., member (1933), with *Loomis, Suffern & Fernald*  
901 First National Bank Bldg., Birmingham, Ala.
- \*ARTHUR, DONALD, member (1916), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- ARTHUR, JOHN FELSTEAD STUART, member (1923), partner, *Lybrand, Ross Bros. & Montgomery*, 1603 First National Bank Bldg., Dallas, Texas
- \*ASHDOWN, CECIL S., member (1916), *Cecil S. Ashdown*  
Chelsea, Warwick East, Bermuda
- \*ASHDOWN, EDWARD A., member (1916), *E. A. Ashdown & Co.*  
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- \*ASHMAN, EVAN T., member (1922), [associate 1920], not in practice. Comptroller, *Motor Products Corp.*, 11801 Mack Ave., Detroit, Mich.
- \*ASHMAN, LEWIS, member (1916), partner, *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- \*ASKEW, WALTER C., JR., associate (1933), partner, *M. H. Barnes & Co.*  
506 Liberty National Bank Bldg., Savannah, Ga.
- \*ATKINS, HAROLD B., member (1916), *Harold B. Atkins*  
120 Broadway, New York, N. Y.
- \*ATWATER, EARLE D., associate (1931), partner, *Johnson, Atwater & Company*  
221 N. LaSalle St., Chicago, Ill.
- \*AUER, JACOB, member (1916), *Auer & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*AULD, GEORGE P., member (1930), [associate 1927], partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*AUSTIN, DORR, member (1923), partner, *Austin and Co.*  
519 California St., San Francisco, Calif.
- \*AUSTIN, JOEL D., member (1925), not in practice. Manager, *Estate of Frank A. Sayles*, 1410 Industrial Trust Bldg., Providence, R. I.
- \*AUSTIN, JOSEPH S., associate (1916), *Joseph S. Austin*  
917 Citizens Bldg., Cleveland, Ohio
- AUSTIN, WILLIAM GAINES, member (1916)  
P. O. Box 412, Mobile, Ala.
- \*AVERY, WILLIAM D., member (1933), with *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
  
- BABCOCK, HOWARD N., member (1916), *Howard N. Babcock*  
630 Onondago Bank Bldg., Syracuse, N. Y.
- \*BABCOCK, PERRIN L., member (1934), *Perrin L. Babcock*  
Hills Bldg., Syracuse, N. Y.
- \*BACAS, P. E., member (1916), partner, *Bacas, Gates & Potter*  
110 E. 42nd St., New York, N. Y.
- \*BACHMANN, JOHN J., associate (1925), not in practice. With *Securities & Exchange Commission*, Washington, D. C.
- \*BACON, ALBERT T., member (1916), *Albert T. Bacon*  
510 S. Spring St., Los Angeles, Calif.
- \*BACON, HAROLD E., member (1924), partner, *A. H. Whan & Co.*  
25 Broadway, New York, N. Y.
- \*BACON, ROSS M., associate (1926), partner, *Gough & Bacon*  
551 Fifth Ave., New York, N. Y.
- \*BADER, CARL A., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*BAERNCOFF, JOSEPH BERNARD, member (1928), [associate 1924], partner, *Geo. S. Olive & Co.*, 528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*BAGNELL, DOUGLAS B., associate (1929), not in practice. Accountant, *United States Department of Agriculture*, 332 S. LaSalle St., Chicago, Ill.
- \*BAIL, HAMILTON VAUGHAN, associate (1924), not in practice. Assistant treasurer-secretary, *Pacific Eastern Corp.*, 1 Exchange Place, Jersey City, N. J.
- \*BAILEY, MILLER, member (1922), partner, *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- \*BAIRD, WILLIAM E., member (1916), partner, *Baird, Kurts & Dobson*  
701 Fidelity Bank Bldg., Kansas City, Mo.
- \*BAKER, EMILE Z., associate (1927), partner, *Tait, Walker & Baker*  
501 Muhlenberg Bldg., Philadelphia, Pa.
- \*BAKER, GEORGE, member (1924), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- \*BAKER, JACOB CHRISTIAN, member (1921), *J. C. Baker*  
5214 N. Damen Ave., Chicago, Ill.
- \*BAKER, KARL W., member (1934), with *Charles F. Rittenhouse & Co.*  
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- \*BAKER, KEITH LANNEAU, member (1922), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- \*BAKER, MERVYN BRUCE, member (1930), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- \*BAKER, VALDINE, member (1925), not in practice. Land bank examiner,  
*Farm Credit Administration*, Washington, D. C.
- \*BAKER, WALTER E., member (1925), not in practice. With *Public Service*  
*Commission*, State Capitol, Madison, Wis.
- \*BALCH, JOHN, member (1929), partner, *Balch, Funk & Co.*  
16 S. Broad St., Philadelphia, Pa.
- \*BALCH, JOHN H., member (1926), [associate 1922], *John H. Balch & Co.*  
20 N. Wacker Dr., Chicago, Ill.
- \*BALD, GEORGE H., associate (1931), with *G. Harvey Porter*  
Lexington Bldg., Baltimore, Md.
- \*BALL, WILLIAM H., member (1933), partner, *W. H. Ball & Co.*  
National Bank Bldg., Detroit, Mich.
- \*BALLANTYNE, JOHN, member (1931), not in practice. With *Philco Radio &*  
*Television Corporation*, "C" and Tioga Sts., Philadelphia, Pa.
- \*BALLARD, JOHN W., member (1933), not in practice. With *Review Committee,*  
*Federal Home Loan Bank Board*, Washington, D. C.
- \*BALLINGALL, JOHN B., member (1922), [associate 1917], partner, *William*  
*Ballingall & Co.*, 639 Drexel Bldg., Philadelphia, Pa.
- \*BALLINGALL, WILLIAM, member (1922), partner, *William Ballingall & Co.*  
639 Drexel Bldg., Philadelphia, Pa.
- \*BAMESBERGER, H. B., associate (1929), not in practice. With *McKesson-*  
*Fuller-Morrison*, 540 W. Randolph St., Chicago, Ill.
- \*BANCROFT, GEORGE S., member (1933), *George S. Bancroft*  
P. O. Box 1191, Wichita Falls, Texas
- \*BANKS, ALEXANDER S., member (1918), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- \*BANKS, CHARLES S. J., member (1927), [associate 1921], *Charles Banks & Co.*  
330 S. Wells St., Chicago, Ill.
- \*BANKS, WARREN E., associate (1935), *Warren E. Banks*  
Ouachita & West Grand Ave., Hot Springs, Ark.
- \*BARAKAT, A. B., member (1924), [associate 1917], not in practice. Auditor  
*American Stores Company*, 424 N. 19th St., Philadelphia, Pa.
- \*BARB, THOMAS V., member (1930), with *Haskins & Sells*  
80 Federal St., Boston, Mass.
- \*BARBER, EDGAR M., member (1916), not in practice. Special Agent, *United*  
*States Treasury Dept.*, 2 Avenue Gabriel, Paris, France
- \*BARCENA, JOHN H., member (1932), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*BARDWELL, WALLACE E., associate (1916), *Wallace E. Bardwell*  
211 North St., Pittsfield, Mass.
- \*BARETTE, EDWARD LOUIS, member (1927), partner, *Touche, Niven & Co.*  
215 W. 7th St., Los Angeles, Calif.
- \*BARNES, ARTHUR F., associate (1923), not in practice. President, *Manu-*  
*facturers Bank & Trust Co.*, St. Louis, Mo.
- \*BARNES, M. H., member (1920), partner, *M. H. Barnes & Co.*  
506 Liberty National Bank Bldg., Savannah, Ga.
- \*BARNES, PARRY, member (1924), partner, *Lunsford, Barnes & Co.*  
1003 Insurance Exchange Bldg., Kansas City, Mo.
- \*BARNETT, HARRY, associate (1931), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*BARNETT, L. C., member (1916), partner, *Escott, Barnett & Co.*  
1422 Heyburn Bldg., Louisville, Ky.
- \*BARNSTEAD, LLOYD A., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*BARR, GEORGE MILLAR, member (1922)  
11 Leslie St., Pollokshields, Glasgow, Scotland

## *Alphabetical List of Members and Associates*

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- \*BARRY, HENRY CLAY, associate (1934), with *McIntyre & Associates*  
200 Nichol Bldg., Nashville, Tenn.
- \*BARRY, JEAN F., member (1931), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- BARRY, ROBERT I., member (1934), [associate 1931], with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*BARRY, SHEPARD E., member (1916), not in practice. Comptroller, *The Northwestern Mutual Life Insurance Co.*  
720 East Wisconsin Ave., Milwaukee, Wis.
- \*BARTH, RAYMOND EVERETT, member (1920), partner, *Collins, Barth & Co.*  
120 Broadway, New York, N. Y.
- \*BARTLE, WILLIAM O., member (1933), with *Geo. Armistead & Company*  
701 State National Bank Bldg., Houston, Texas
- \*BARTON, PETER S., member (1920), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- \*BARTROP, JAMES W., member (1926), partner, *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- \*BASKERVILLE, CHARLES A., member (1916), partner, *Baskerville Co.*  
714 W. 10th St., Los Angeles, Calif.
- BASSIN, T. A., member (1921), with *Price, Waterhouse & Co.*  
Aguiar 71, Havana, Cuba
- \*BATCHELDER, ARTHUR P., member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*BATTLE, DON D., member (1929), partner, *Battelle & Battelle*  
121 W. 2nd St., Dayton, Ohio
- \*BATTLE, GORDON S., member (1921), partner, *Battelle & Battelle*  
121 W. 2nd St., Dayton, Ohio
- \*BATTLE, LOUIS G., member (1920), partner, *Battelle & Battelle*  
121 W. 2nd St., Dayton, Ohio
- \*BATTLE, BUFORD D., associate (1931), *Buford D. Battle*  
1015 Slattery Bldg., Shreveport, La.
- \*BAUER, GEORGE F., associate (1916)  
115 Tullamore Road, Garden City, L. I., N. Y.
- \*BAUM, A. HENRY, member (1923), *A. Henry Baum*  
22 E. 40th St., New York, N. Y.
- \*BAUMAN, CARL F., member (1928), not in practice. Treasurer, *Commonwealth Gas Corporation and Subsidiaries*, Union Bldg., Charleston, W. Va.
- \*BAUMANN, HARRY P., member (1932), [associate 1927], partner, *Baumann, Finney & Co.*, 208 S. LaSalle St., Chicago, Ill.
- BAUMGARTEN, HARRY E., member (1916), not in practice. Comptroller, *Ken Rod Tube and Lamp Corporation*, 504 W. 15th St., Owensboro, Ky.
- \*BAUMGARTNER, ARTHUR G., member (1924), *A. G. Baumgartner*  
1328 Broadway, New York, N. Y.
- \*BAUMGARTNER, OTTO, member (1933), partner, *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- \*BAXTER, ALEXANDER, member (1916), not in practice.  
7 Park Ave., New York, N. Y.
- \*BAXTER, CHARLES E., member (1928), not in practice. Treasurer, *S. Slater & Sons, Inc.*, Webster, Mass.
- \*BAXTER, LYNN E., member (1925), partner, *Scholefield, Wells & Baxter*  
922 Kearns Bldg., Salt Lake City, Utah
- \*BAYER, WALTER V. D., member (1935), partner, *Bayer & Clausen*  
67 Wall St., New York, N. Y.
- \*BAYNE, ROBERT, member (1916), *Robert Bayne*  
905 N. Lawler Ave., Chicago, Ill.
- \*BEAIRSTO, HAROLD JAMES, member (1933), [associate 1924], partner, *Rhyne, Prialux & Beairsto*, 233 Broadway, New York, N. Y.

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- \*BEAMAN, EARL R., member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*BEAMAN, IVAN L., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*BEARD, ALEXANDER H., member (1931), [associate 1924], *Beard & Abney*  
90 Broad St., New York, N. Y.
- \*BEATY, EARL, associate (1929), not in practice. Secretary, *Emmanuel Mis-*  
*sionary College*, Berrien Springs, Mich.
- \*BEAUJON, AUSTIN L., member (1922), [associate 1920], *Austin L. Beaujon*  
205 E. 42nd St., New York, N. Y.
- \*BECHERT, WILLIAM C., member (1916), partner, *Touche, Niven & Co.*  
852 McKnight Bldg., Minneapolis, Minn.
- \*BECK, HERBERT, member (1916), not in practice. Tryon, N. C.
- \*BECKER, KARL H., associate (1926), partner, *Arthur L. Risley & Co.*  
110 State St., Boston, Mass.
- \*BEELER, GEORGE R., member (1934), with *George B. Buist and Co.*  
1001 Old First Bldg., Fort Wayne, Ind.
- \*BEESLEY, WILFORD A., member (1923), [associate 1922], partner, *Beesley,*  
*Wood & Co.*, 609 Deseret Bank Bldg., Salt Lake City, Utah
- \*BEETON, FRANK A., associate (1932), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*BEGLEY, JOHN P., associate (1928). Professor of accounting, *Creighton Uni-*  
*versity*, Omaha, Nebr.
- \*BEHNKEN, EUGENE E., member (1934), *Eugene E. Behnken*  
908 Liberty Bank Bldg., Savannah, Ga.
- \*BELFINT, CHARLES I., member (1933), *Charles I. Belfint*  
400 Citizens Bank Bldg., Wilmington, Del.
- \*BELKNAP, ROSCOE H., member (1921)  
100 Summer St., Boston, Mass.
- \*BELL, ERNEST WILLIAM, member (1923), partner, *Ernest W. Bell & Co.*  
25 Beaver St., New York, N. Y.
- \*BELL, GRANT L., member (1922), *Grant L. Bell*  
604 First National Bank Bldg., Scranton, Pa.
- \*BELL, HAROLD E., member (1925), [associate 1924], partner, *Bell & Co.*  
Ekker Bldg., Sharon, Pa.
- \*BELL, HERMON F., member (1916), partner, *Lybrand, Ross Bros. & Mont-*  
*gomery*, 90 Broad St., New York, N. Y.
- \*BELL, HOWARD S., member (1934), partner, *Howard S. Bell & Company*  
201 Empire State Bldg., Spokane, Wash.
- \*BELL, WILLIAM H., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*BELSER, ANTHONY A., member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*BELSER, F. C., member (1916), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*BENINGTON, HAROLD, member (1916), partner, *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.
- \*BENNER, ALVIN J., associate (1925), partner, *Benner, Mayors & Co.*  
608 Louderman Bldg., St. Louis, Mo.
- \*BENNETT, CHARLES A., member (1921), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*BENNETT, CLINTON W., associate (1920), with *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- \*BENNETT, GEORGE E., member (1930), Professor of accounting, *Syracuse Uni-*  
*versity*, Syracuse, N. Y.
- \*BENNETT, ROBERT J., member (1916), *Robert J. Bennett*  
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- \*BENSON, EDWARD A., member (1916), with *Loomis, Suffern & Fernald*  
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## Alphabetical List of Members and Associates

- \*BENSON, JAMES L., member (1929), partner, *Wooden & Benson*  
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1120 White Bldg., Seattle, Wash.
- \*BENTLEY, A., member (1918), [associate 1917], partner, *Barrow, Wade,  
Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*BENTLEY, CHARLES BANCROFT, associate (1928), not in practice. Cost ac-  
countant, *Simplex Wire & Cable Co.*, 201 Devonshire St., Boston, Mass.
- \*BENTLEY, HARRY C., member (1916), not in practice. President, *The  
Bentley School of Accounting and Finance*, 921 Boylston St., Boston, Mass.
- \*BERDON, DAVID, member (1923), partner, *David Berdon & Co.*  
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- \*BERGEN, GEORGE L., member (1916), partner, *Bergen and Willmooseder*  
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- \*BERGER, ROBERT O., member (1916), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*BERGMAN, NATHANIEL B., member (1922), [associate 1919], with *Lybrand,  
Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*BERGMAN, RUDOLPH, member (1933), [associate 1925], with *Quinn, Berran &  
Co.*, 17 E. 42nd St., New York, N. Y.
- \*BERRIDGE, ARTHUR, member (1928), *Arthur Berridge & Co.*  
410 Worcester Bldg., Portland, Ore.
- \*BETTS, IVAN F., member (1935), with *Price, Waterhouse & Co.*,  
530 West 6th St., Los Angeles, Calif.
- \*BETTS, VILAS D., member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*BEVERIDGE, FREDERICK, associate (1918)  
223 St. John's Rd., Corstorphine, Edinburgh, Scotland
- \*BICKETT, WILLIAM P., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*BIENVENU, EMILE, member (1916), *Emile Bienvenu*  
717 Whitney Bank Bldg., New Orleans, La.
- \*BIERMAN, VERNOR D., member (1916), *Vernor D. Bierman*  
Chamber of Commerce Bldg., Albany, N. Y.
- \*BIERMANN, D. P., member (1916), *D. P. Biermann*  
41 Park Row, New York, N. Y.
- \*BIGG, MALCOLM W., member (1923), not in practice. Auditor, *Southern  
Sugar Company*, Clewiston, Fla.
- \*BIGHAM, JAY E., member (1929), partner, *Jay E. Bigham & Co.*  
906 Citizens Bank Bldg., Tampa, Fla.
- \*BILLER, I. EDWARD, associate (1932), *I. Edward Biller*  
519 Lawyers Bldg., Boston, Mass.
- \*BILLINGS, PHILIP L., member (1916), partner, *Billings, Prouty & Tompkins*  
918 Des Moines Bldg., Des Moines, Iowa
- \*BILLINGTON, WILLIAM HOWARD, associate (1925), partner, *W. H. Billington  
& Co.*, 11 S. LaSalle St., Chicago, Ill.
- \*BIRCH, ANDREW K., member (1934), with *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*BISCHOFF, ELMER O., associate (1926), with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.
- \*BISCHOFF, HAROLD E., member (1929), with *Lybrand, Ross Bros. & Mont-  
gomery*, 90 Broad St., New York, N. Y.
- \*BISHOP, GEORGE L., member (1916), partner, *Storer & Bishop*  
68 Devonshire St., Boston, Mass.
- \*BISHOP, RALPH R., member (1925), [associate 1923], with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*BIXBY, PERCIVAL G., member (1921), *Percival G. Bixby & Co.*  
638 Marine Trust Bldg., Buffalo, N. Y.
- \*BIXLER, J. GLENN, associate (1924), partner, *Horton, Bixler & Gould*  
1008 Mills Bldg., El Paso, Texas

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- \*BLACK, GEORGE, member (1916), partner, *George Black & Co.*  
311 Selling Bldg., Portland, Ore.
- \*BLACK, MARTIN LEE, JR., associate (1930), not in practice. Instructor in accounting, *Duke University*, Durham, N. C.
- \*BLACK, WILLIAM M., member (1931), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*BLACK, WILMER, member (1916), partner, *Black & Company*  
1201 Garrett Bldg., Baltimore, Md.
- \*BLACKIE, WILLIAM, member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- BLACKSTONE, F. GORDON, member (1933), *F. Gordon Blackstone*  
25 Broadway, New York, N. Y.
- \*BLAIR, WILLIAM J., member (1916), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*BLAISE, FRANCIS J., member (1933), with *Mattison & Davey*  
Chrysler Bldg., New York, N. Y.
- \*BLAKE, LESTER F., associate (1923) not in practice. With *United-American Soda Fountain Corp.*, Walnut St., Watertown, Mass.
- \*BLANCHARD, GLYNN F., member (1916), *Glynn F. Blanchard*  
341 Houseman Bldg., Grand Rapids, Mich.
- \*BLANCHARD, MAURICE L., member (1933), partner, *Webster, Horne, Blanchard & Taylor*, 15 Lewis St., Hartford, Conn.
- BLANCHET, JOSEPH ULRIC, member (1924), not in practice.  
% Hotel de France, Oust, Arriege, France
- \*BLAND, T. NOEL, associate (1921), not in practice. Assistant general manager, *Fibreboard Products, Inc.*, 710 Russ Bldg., San Francisco, Calif.
- \*BLIGHT, REYNOLD E., member (1916), partner, *Blight & Wheeler*  
900, 756 S. Broadway, Los Angeles, Calif.
- \*BLISS, JAMES H., member (1916), not in practice. Comptroller, *Libby, McNeill & Libby*, U. S. Yards, Chicago, Ill.
- \*BLOMQUIST, ERIK J., member (1924), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*BLOODSWORTH, A. J., member (1927), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- \*BLUM, LOUIS D., member (1924), *Louis D. Blum & Co.*  
705 Bowery Savings Bank Bldg., New York, N. Y.
- \*BLUMENSCHINE, ARTHUR E., member (1933), *Arthur E. Blumenschine*  
744 Broad St., Newark, N. J.
- \*BOGUE, RUSSELL S., member (1933), *Russell S. Bogue*  
905 Citizens Bank Bldg., Tampa, Fla.
- \*BOKA, ALEXANDER J., member (1923), partner, *Boka & Eiswirth*  
802 Cotton Belt Bldg., St. Louis, Mo.
- \*BOLIN, A. BRYAN, member (1935), [associate 1923], partner, *Bolin, Andrews & Ivy*, 720 Commerce Title Bldg., Memphis, Tenn.
- \*BOLLONG, ELBRIDGE A., member (1918), partner, *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- \*BOLTON, WILLIAM M., member (1934), with *Martin, Johnson & Co.*  
7 S. Dearborn St., Chicago, Ill.
- \*BOMER, CHARLES F., member (1920), not in practice. Accountant, *Vincent Astor*, 23 W. 26th St., New York, N. Y.
- \*BONNER, D. R., associate (1926), with *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- \*BOONE, GEORGE D., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 So. Boston Ave., Tulsa, Okla.
- \*BOOTHE, J. LEE, member (1919), *J. Lee Boothe*  
1355 Book Bldg., Detroit, Mich.
- \*BORDNER, H. W., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*BORLAND, WILLIAM HOWARD, member (1927), *William Howard Borland*  
Comer Bldg., Birmingham, Ala.

## *Alphabetical List of Members and Associates*

- \*BORMAN, ANDREW H., member (1927), *Andrew H. Borman*  
11 W. 42nd St., New York, N. Y.
- \*BOTZ, JAMES H., associate (1918), partner, *Eppler, Botz & Sangster*  
31 Nassau St., New York, N. Y.
- \*BOULAY, JOSEPH A., member (1925), [associate 1924], *Boulay, Anderson, Waldo & Co.*, 1708 Rand Tower, Minneapolis, Minn.
- \*BOULTER, WILLIAM B., member (1916), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- \*BOURGEOIS, SIDNEY S., JR., associate (1926), partner *Sidney S. Bourgeois & Co.*, American Bank Bldg., New Orleans, La.
- \*BOURNE, ALFRED E., member (1922)  
356 W. 34th St., New York, N. Y.
- \*BOURS, B. W., member (1916), *B. W. Bours*  
620 Market St., San Francisco, Calif.
- \*BOUTELLE, EUGENE G., member (1933), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- BOWERS, GEORGE H., member (1918), [associate 1917], partner, *Bowers & Rooney*, 521 Fifth Ave., New York, N. Y.
- \*BOWKER, S. WATTS, member (1923), *S. Watts Bowker*  
3520 Beach Ave., Erie, Pa.
- \*BOWLBY, JOEL M., member (1923), [associate 1923], partner, *Barrow, Wade, Guthrie & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*BOWMAN, ARCHIBALD, member (1916), partner, *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- \*BOWMAN, FRANKLIN, member (1920), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*BOYACK, HARRY, member (1916), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*BOYCE, JOHN M., associate (1922), Secretary-treasurer, *Chamberlain, Carey & Boyce, Inc.*, 644 Prudential Bldg., Buffalo, N. Y.
- \*BOYD, ERNEST, member (1916), partner, *Diggs, Boyd & Cronk*  
809 Ambassador Bldg., St. Louis, Mo.
- \*BOYE, ERIK C., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- \*BOYLE, A. R. M., member (1921), not in practice. Treasurer, *Lehn & Fink Products Co.*, 683 Fifth Ave., New York, N. Y.
- BOYNTON, C. EVERETT, associate (1916), *C. Everett Boynton*  
227 Congress Square Hotel, Portland, Maine
- \*BOYNTON, WILLIAM, member (1922), with *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*BRADLEY, WALTER LAUREN, member (1935), *W. L. Bradley & Company*  
832 Chamber of Commerce Bldg., Buffalo, N. Y.
- \*BRADY, THOMAS G., member (1930), [associate 1928], with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*BRAKMAN, WILLIAM H., member (1935), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*BRANCH, THOMAS WEST, member (1933), [associate 1923], *Thomas W. Branch*  
551 Page Ave., N. E., Atlanta, Ga.
- \*BRASH, WILLIAM D., associate (1920), Manager, *Corporation Counselors Bureau*, 5216 R.C.A. Bldg., 30 Rockefeller Plaza, New York, N. Y.
- \*BRAVERMAN, HARRY, member (1916), *H. Braverman & Co.*  
1060 Broad St., Newark, N. J.
- \*BREIMO, MARK, member (1934), *Mark Breimo*  
311 First National Bank Bldg., El Dorado, Ark.
- \*BRELSFORD, JOSEPH K., member (1924), partner, *Brelsford & Gifford Co.*  
644 New England Bldg., Topeka, Kans.
- \*BRENDEL, A. H., member (1916), partner, *J. D. Cloud & Co.*  
1104 Traction Bldg., Cincinnati, Ohio
- \*BREWSTER, HAROLD S., member (1928), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.



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- \*BREYER, EDWIN WILLIAMS, member (1916), *Edwin Williams Breyer*  
1306 Terminal Tower, Cleveland, Ohio
- \*BRICK, HARRY, member (1928), [associate 1917], partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*BRIDEWELL, CHARLES FIELDING, member (1916), *Chas. F. Bridewell*  
P. O. Box 471, Houston, Texas
- \*BRIGGS, RUSSELL E., member (1920), not in practice.  
376 W. 245th St., New York, N. Y.
- \*BRINGHURST, WM., member (1927), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*BRISON, CLIFFORD S., member (1921), not in practice. With *Home Owners' Loan Corporation*, Washington, D. C.
- \*BROAD, SAMUEL J., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*BROCKWAY, ARTHUR LAWRENCE, member (1926), partner, *Price, Waterhouse & Co.*, 1602 Union Trust Bldg., Cleveland, Ohio
- \*BRODIE, ALEXANDER B., member (1916), partner, *Price, Waterhouse & Co.*  
215 St. James St., Montreal, Canada.
- \*BROMBACH, ALFRED C., member (1931), with *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*BROOKS, MAURICE E., member (1934), partner, *The M. E. Brooks Company*  
311 Bank & Insurance Bldg., Dubuque, Iowa
- \*BROPHY, DANIEL A., associate (1924), not in practice. Comptroller, *Elgin National Watch Co.*, 35 E. Wacker Dr., Chicago, Ill.
- \*BROTHERTON, R. ERNEST, member (1916), partner, *Brotherton, Thomas & Co.*  
1540 San Pablo Ave., Oakland, Calif.
- \*BROWN, ALFRED T., associate (1923), not in practice. General auditor, *Caterpillar Tractor Co.*, Peoria, Ill.
- \*BROWN, FRED H., member (1934), with *Lester Herrick and Herrick*  
403 Merchants Exchange, San Francisco, Calif.
- \*BROWN, G. RUSSELL, member (1930), *Russell Brown & Co.*  
1110 Boyle Bldg., Little Rock, Ark.
- \*BROWN, GLENN LATHROP, member (1921), *G. L. Brown*  
906 Westminster Bldg., Chicago, Ill.
- BROWN, HERBERT PEARCE, member (1925), not in practice. President, *Franklin Ice Cream Corp.*, 1217 Harrison St., Kansas City, Mo.
- \*BROWN, JOHN MCKNIGHT, associate (1927), with *Barrow, Wade, Guthrie & Co.*, First National Bank Bldg., Utica, N. Y.
- \*BROWN, JOHN PHILIP, member (1934), with *Arthur Young & Co.*  
Koppers Bldg., Pittsburgh, Pa.
- BROWN, MILNER, associate (1929), with *F. Juchoff & Co.*  
208 Platt Bldg., South Bend, Ind.
- \*BROWN, RAYMOND C., member (1916), partner, *Raymond C. Brown & Co.*  
55 Worth St., New York, N. Y.
- \*BROWN, ROBERT CHARLES, member (1916), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*BROWN, ROY C., associate (1924), partner, *T. J. Hargadon & Co.*  
617 Miazza-Woods Bldg., Meridian, Miss.
- \*BROWN, WALTER E., member (1935), partner, *E. H. Griswold & Co.*  
1 Federal St., Boston, Mass.
- \*BROWN, WILLIAM J., associate (1929), not in practice. Assistant secretary and treasurer, *Jerome & Cowan, Inc.*  
537 Trust Company of Georgia Bldg., Atlanta, Ga.
- \*BROWN, WILLIS H., member (1922), *Willis H. Brown*  
215 Herman W. Hellman Bldg., Los Angeles, Calif.
- BROWNE, RICHARD H., member (1921), not in practice. Comptroller, *White Tower System, Inc.*, 121 Meyran Ave., Pittsburgh, Pa.
- \*BRUBAKER, F. C., member (1916), partner, *Brubaker, Fisher & Taylor*  
1202 Sweetland Bldg., Cleveland, Ohio

### *Alphabetical List of Members and Associates*

- \*BRUFLAT, WALTER M., associate (1933), not in practice. With *Premier-Pabst Sales Co.*, 603 West Covington Ave., Peoria, Ill.
- \*BRUNDAGE, PERCIVAL F., member (1921), partner, *Price, Waterhouse & Co.* 56 Pine St., New York, N. Y.
- \*BRUNEAU, ARMAND L., member (1916), *Armand L. Bruneau* 74 Trinity Pl., New York, N. Y.
- BRUNTON, DAVID M.A., member (1933), with *Price, Waterhouse & Co.* 1946 Penobscot Bldg., Detroit, Mich.
- \*BRUSTER, RALPH R., associate (1925), with *Scovell, Wellington & Co.* 110 State St., Boston, Mass.
- \*BRYAN, CHARLES T., member (1923), partner, *Pace & Pace* 225 Broadway, New York, N. Y.
- \*BRYANT, C. CECIL, member (1935), *C. Cecil Bryant* 107 East Broadway, Ocala, Fla.
- \*BRYANT, R. A., member (1928), [associate 1925], with *Arthur Andersen & Co.* 135 S. LaSalle St., Chicago, Ill.
- \*BUCHAN, LESLIE J., member (1931), not in practice. Professor of accounting, *Tulane University*, New Orleans, La.
- \*BUCKLEY, LESTER M., member (1926), *Lester M. Buckley* 1220 Federal Trust Bldg., Lincoln, Nebr.
- \*BUCKLEY, RICHARD EDWARD, associate (1933), *Richard E. Buckley* 158 Whitfield Ave., Buffalo, N. Y.
- \*BUEHLER, EDWARD J., member (1925), partner, *Patterson & Ridgway* 74 Trinity Pl., New York, N. Y.
- \*BUGE, WILLIAM D., member (1931), with *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- \*BUIST, GEORGE B., member (1922), [associate 1918], *George B. Buist & Co.* 1001 First and Tri-State Bldg., Ft. Wayne, Ind.
- \*BULLICK, RALPH, member (1935), with *Price, Waterhouse & Co.* 56 Pine St., New York, N. Y.
- \*BULLOCK, CYRIL N., member (1916), partner, *Haskins & Sells* 1601 First National Bank Bldg., Detroit, Mich.
- \*BURGEE, JAMES B., member (1926), with *R. G. Rankin & Co.* 2600 Bankers Bldg., Chicago, Ill.
- \*BURGETT, VERNON B., associate (1933), with *Price, Waterhouse & Co.* 506 Olive St., St. Louis, Mo.
- \*BURK, DENT K., member (1935), [associate 1933], *Dent K. Burk* Dominion National Bank Bldg., Bristol, Va.
- \*BURKE, HENRY G., member (1935), partner, *Burke, Lansberg & Gerber* 1016 Munsey Bldg., Baltimore, Md.
- BURKE, THOMAS J., associate (1922), not in practice. With *Sulphite Paper Manufacturers Ass'n*, 122 E. 42nd St., New York, N. Y.
- \*BURKET, ALVIN WRIGHT, associate (1927), partner, *T. Coleman Andrews & Co.*, 725 American Bank Bldg., Richmond, Va.
- \*BURLESON, JAMES B., member (1933), *James B. Burleson* 503 Continental Bldg., Dallas, Texas
- \*BURLINGAME, CHARLES M., member (1934), partner *Howard Kroehl & Company*, 105 W. Adams St., Chicago, Ill.
- BURLINSON, MAURICE A., member (1926), not in practice. P. O. Box 911, Tucson, Ariz.
- \*BURNETT, E. R., member (1933), *E. R. Burnett & Co.* 712 Tower Petroleum Bldg., Dallas, Texas
- \*BURNHAM, F. E., associate (1930), with *Allen R. Smart & Co.* 11 W. Monument Ave., Dayton, Ohio
- \*BURNS, GARRETT T., member (1933), partner, *Arthur Andersen & Co.* 135 S. LaSalle St., Chicago, Ill.
- \*BURON, VICTOR EDWARD, member (1916), *Victor Edward Buron* 412 Spruce St., Texarkana, Texas
- \*BURROWS, JOHN W., member (1928), partner, *Ruckstell & Land* 703 Market St., San Francisco, Calif.

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- \*BURROWS, WILLIAM T., associate (1930), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- BURSTON, PHILIP G., member (1935), with *John F. Forbes & Company*  
Crocker Bldg., San Francisco, Calif.
- \*BURTON, ARTHUR L., associate (1933), not in practice. *First Deputy State  
Budget Director & Comptroller*, State House, Providence, R. I.
- \*BURTON, JAMES CAMPBELL, member (1923), [associate 1921], partner, *Arthur  
Young & Co.*, 1 Cedar St., New York, N. Y.
- \*BUSCH, GEORGE J., associate (1920), partner, *Busch & Webb*  
1307 Puget Sound Bank Bldg., Tacoma, Wash.
- \*BUSH, I. RUSSELL, member (1916), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*BUTLER, RICHARD H., member (1924), partner, *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- \*BUZBY, WILLIAM J., member (1922), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*BYERLY, F. P., member (1923), [associate 1921], partner, *Price, Waterhouse &  
Co.*, 1710 Packard Bldg., Philadelphia, Pa.
- \*BYERS, GORDON L., associate (1934), with *Price, Waterhouse & Co.*  
439 Seventh Ave., Pittsburgh, Pa.
- \*BYERS, LEONARD J., member (1930), [associate 1924], partner, *Shannon &  
Byers*, 1212 Pioneer Bldg., St. Paul, Minn.
- \*BYRNE, HUGH J., associate (1922), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*BYRNES, THOMAS W., member (1916), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- CABOT, SEBASTIAN, member (1926), [associate 1916], *Sebastian Cabot*  
149 Broadway, New York, N. Y.
- CAFFYN, HAROLD R., member (1926), partner, *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*CAHILL, L. E., member (1923), [associate 1923], partner, *L. E. Cahill & Co.*  
914 World Bldg., Tulsa, Okla.
- \*CAIRNS, WILLIAM, member (1919), *William Cairns*  
616 Wellman Bldg., Jamestown, N. Y.
- \*CALDWELL, CARL R., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*CALL, GEORGE SHIRAS, associate (1922), *George Shiras Call*  
100 Radnor St., Harrisburg, Pa.
- \*CALMENSEN, A. M., member (1929), [associate 1928], *A. M. Calmenson*  
1212 Pioneer Bldg., St. Paul, Minn.
- \*CALVERT, J. G., member (1926), not in practice. With *J. P. Morgan & Co.*  
23 Wall St., New York, N. Y.
- \*CALVERT, JOSEPH F., member (1916), *Joseph F. Calvert*  
2 E. 23rd St., New York, N. Y.
- \*CALVERT, ROBERT J., member (1933), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- \*CAMERON, ARTHUR T., member (1916), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*CAMMAN, ERIC A., member (1929), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*CAMPBELL, ANDREW L., member (1923), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- CAMPBELL, GORDON D., associate (1917), partner, *Campbell, Lawless, Parker,  
& Black*, 6 Adelaide St., East, Toronto, Canada
- \*CAMPBELL, JAMES B., member (1916), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*CAMPBELL, R. DOUGLAS, associate (1932), *R. Douglas Campbell*  
1300 Genesee Bldg., Buffalo, N. Y.

## Alphabetical List of Members and Associates

- \*CAMPBELL, STUART M., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*CANNON, THOMAS CHARLES, member (1916), partner, *LeMaster, Cannon & Daniels*, 412 Symons Bldg., Spokane, Wash.
- \*CARLETON, FRED P., associate (1926), with *Haskins & Sells*  
1375 Northwestern Bank Bldg., Minneapolis, Minn.
- \*CARLEY, THOMAS P., associate (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*CARLSON, ERNEST W., associate (1927), partner, *Temple, Brissman & Co.*  
107 Kellogg Boulevard, E., St. Paul, Minn.
- \*CARNEIRO, MANOEL S., member (1926), [associate 1925], partner, *Carneiro, Chumney & Co.*, 1820 Alamo National Bldg., San Antonio, Texas
- \*CARPENTER, K. J., member (1930), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*CARPENTER, ORVILLE S., member (1933), *Orville S. Carpenter*  
1111 Cotton Exchange Bldg., Dallas, Texas
- \*CARPENTER, WINTHROP L., member (1916), partner, *Herbert F. French & Company*, 100 Summer St., Boston, Mass.
- \*CARROLL, H. W., member (1916), not in practice. Comptroller, *City of Seattle*, County-City Bldg., Seattle, Wash.
- \*CARRON, LAWRENCE P., associate (1933), not in practice. Vice-president and treasurer, *American Founders Corp.*, 50 Pine St., New York, N. Y.
- \*CARRUTHERS, C. P., member (1916), partner, *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*CARSON, JOHN M., member (1926), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- \*CARTALL, O. M., associate (1919), partner, *Kessler, Cartall & Co.*  
804 LaSalle Bldg., St. Louis, Mo.
- \*CARTER, ARTHUR H., member (1924), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*CARTER, JESSE RAY, member (1926), [associate 1923], *J. R. Carter*  
Russ Bldg., San Francisco, Calif.
- \*CARTER, MARVIN ORION, member (1916), *M. O. Carter*  
890 Shrine Bldg., Memphis, Tenn.
- \*CARTER, ROBERT S., associate (1927), with *Price Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*CARTWRIGHT, LOUIS B., associate (1923), not in practice. Auditor and deputy comptroller, *City of Rochester*, 23 City Hall, Rochester, N. Y.
- \*CASH, JOHN P., member (1925), partner, *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- \*CASHIN, JAMES M., member (1930), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*CASTENHOLZ, WILLIAM B., member (1916), partner, *Castenholz & Dittmar*  
176 W. Adams St., Chicago, Ill.
- \*CAVANAGH, HARRY L., JR., member (1918), [associate 1917], partner, *Arthur Young & Co.*, 1 N. LaSalle St., Chicago, Ill.
- CAVE, JAMES H., associate (1934), with *Barrow, Wade, Guthrie & Co.*  
75 Federal St., Boston, Mass.
- \*CERF, MYRTILE, member (1927), partner, *Cerf & Cooper*  
519 California St., San Francisco, Calif.
- \*CHABOT, EDWARD F., member (1929), with *White & Currie*  
1120 White Bldg., Seattle, Wash.
- \*CHADBURN, HAROLD E., associate (1925), not in practice.  
127 Valentine Lane, Yonkers, N. Y.
- \*CHALK, A. L. CRAMPTON, associate (1926), not in practice. Comptroller, *Standard Telephones & Cables, Ltd.*  
Oakleigh Road, New Southgate, London, England
- \*CHAMBERLAIN, C. P., member (1916), *C. P. Chamberlain*  
311 California St., San Francisco, Calif.

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- \*CHAMBERLAIN, RICHARD S., member (1934), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*CHAMBERS, NORMAN G., member (1919), partner, *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- CHAMPAGNE, LIONEL A., member (1934), partner, *Champagne & Hawthorn*  
Triad Bldg., Baton Rouge, La.
- \*CHANDLER, GRANT, member (1916), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- CHANNEY, H. K., member (1934), *H. K. Chaney*  
1212 Spring Arcade Bldg., Los Angeles, Calif.
- \*CHANNEY, PAUL R., associate (1916), not in practice. Secretary, *Creameries of America, Inc.*, 325 Roosevelt Bldg., Los Angeles, Calif.
- \*CHAPMAN, ARTHUR R., associate (1922), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*CHAPMAN, JOHN W., member (1930), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*CHARLES, WILLIAM, member (1922), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*CHASE, ALEXANDER J., member (1933), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- \*CHASE, ARTHUR TAFT, member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*CHASE, HARVEY S., member (1916), *Harvey Stuart Chase*  
P. O. S. Hamilton, Hamilton, Mass.
- \*CHASE, ROY E., member (1924), partner, *Chase & Gaunt*  
603 Rector Bldg., Little Rock, Ark.
- \*CHECKERS, JOSEPH M., associate (1927), partner, *Joseph M. Checkers & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*CHENAULT, LAWRENCE R., associate (1926), not in practice. Ass't Professor  
of Economics, *University of Puerto Rico*, Rio Piedras, P. R.
- \*CHERRINGTON, JOHN D., member (1916), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*CHERRY, GLADSTONE, member (1916), partner, *Gladstone Cherry & Co.*  
Bankers Bldg., Milwaukee, Wis.
- \*CHESNUTT, JOHN J., associate (1935), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- \*CHESNUTT, ROBERT L., member (1928), partner, *Chesnutt, Murphy & Poole*  
940, 208 S. LaSalle St., Chicago, Ill.
- CHEYNE, GEORGE H., member (1926), [associate 1923], with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.
- \*CHILD, CHESTER P., member (1916), *Chester P. Child*  
405 Lexington Ave., New York, N. Y.
- \*CHILD, HAROLD LIVINGSTON, member (1935), with *Peat, Marwick, Mitchell & Co.*, 1102 Continental Bank Bldg., Salt Lake City, Utah
- \*CHILTON, FLOYD, member (1926), [associate 1922], partner, *Chandler, Murray & Chilton*, 1810 First-Central Tower, Akron, Ohio
- \*CHINLUND, EDWIN F., member (1924), [associate 1923], not in practice.  
Comptroller and vice-president, *International Telephone & Telegraph Corp.* 67 Broad St., New York, N. Y.
- \*CHOLE, JOHN P., associate (1933), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*CHRISTENSEN, EINAR C., member (1924), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*CHRISTENSON, EINAR N., associate (1919), *Einar N. Christenson*  
1 River St., Concord, Mass.
- \*CHRISTIAN, WILLIAM J., member (1928), *William J. Christian*  
2218 Comer Bldg., Birmingham, Ala.
- \*CHUMNEY, WILLIAM T., member (1929), partner, *Carneiro, Chumney & Co.*  
1820 Alamo National Bldg., San Antonio, Texas

# *Alphabetical List of Members and Associates*

- \*CIPRIANI, ALFRED B., member (1929), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*CLACK, BURNEY R., member (1934), *Burney R. Clack*  
5528 S. Owasso, Tulsa, Okla.
- \*CLADER, WILL-A., member (1916), *Will-A. Clader*  
903 Packard Bldg., Philadelphia, Pa.
- \*CLAPHAM, ARTHUR R., associate (1920), not in practice. Vice-president,  
*Johnson & Johnson*, New Brunswick, N. J.
- \*CLARK, GEORGE M., member (1916), *George M. Clark*  
317 James Bldg., Chattanooga, Tenn.
- \*CLARK, ROSCOE C., member (1933), with *Peat, Marwick, Mitchell & Co.*  
875 Shrine Bldg., Memphis Tenn.
- \*CLARK, WILLIAM L., member (1930), partner, *W. O. Ligon & Co.*  
410 National Bank of Tulsa Bldg., Tulsa Okla.
- \*CLARKE, ALLEN HILLYER, member (1916), partner, *Clarke, Oakes & Greenwood*, 80 Broad St., New York, N. Y.
- \*CLARKE, EDMUND A., member (1934), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*CLARKE, JOHN FRANCIS, member (1935), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- \*CLARKE, JOHN WILLIAM, member (1923), with *Allen R. Smart & Co.*  
230 Park Ave., New York, N. Y.
- \*CLARKE, THOMAS H., member (1920), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*CLARKSON, A. CRAWFORD, member (1923), *A. C. Clarkson & Co.*  
1207 Taylor St., Columbia, S. C.
- \*CLAUSON, ANDREW G., JR., member (1934), partner, *Bayer & Clauson*  
67 Wall St., New York, N. Y.
- CLEGG, GEORGE B., member (1920), *George B. Clegg*  
830 Industrial Trust Bldg., Providence, R. I.
- \*CLEGG, GEORGE B., JR., member (1934), [associate 1921], partner, *George B. Clegg*, 830 Industrial Trust Bldg., Providence, R. I.
- \*CLOUD, J. D., member (1916), partner, *J. D. Cloud & Co.*  
1103 Traction Bldg., Cincinnati, Ohio
- \*CLOWES, FRANCIS J., member (1922), [associate 1918], partner, *Touche, Niven & Co.*, 80 Maiden Lane, New York, N. Y.
- CLYDE, HENRY B., member (1917), partner, *Henry B. Clyde & Co.*  
138 N. Stone Ave., LaGrange, Ill.
- \*COATES, CHARLES FLOYD, member (1923), [associate 1920], partner, *Hadfield, Rothwell, Soule & Coates*, 750 Main St., Hartford, Conn.
- \*COBB, JOSEPH C., member (1934), with *Barrow, Wade, Guthrie & Co.*  
1421 Esperson Bldg., Houston, Texas
- \*COBB, OLIVER P., member (1916), partner, *Oliver P. Cobb & Co.*  
205 Hotel Peabody Bldg., Memphis, Tenn.
- \*COBB, PERRY R., member (1931), [associate 1925], *Perry R. Cobb*  
3 Colony St., Meriden, Conn.
- \*COCHRANE, GEORGE, member (1923), partner, *Deloitte, Plender, Griffiths & Co.*, 49 Wall St., New York, N. Y.
- \*COCKBURN, T. DONALD, member (1934), partner, *Fuller & Cockburn*  
801 Crosby Bldg., Buffalo, N. Y.
- \*COE, ALFRED H., member (1926), [associate 1923], partner, *Coe, Campbell & Co.*, 4154 duPont Bldg., Wilmington, Del.
- \*COFFER, E. E., member (1934), *E. E. Coffey*  
624 Boyle Bldg., Little Rock, Ark.
- \*COFFIN, JOHN G., associate (1931), not in practice. Comptroller, *S. S. Kresge Co.*, 2727 Second Blvd., Detroit, Mich.
- \*COHEN, HARRY, member (1927), partner, *Wm. A. Levick & Co.*  
901 Market St., National Bank Bldg., Philadelphia, Pa.
- \*COHN, JULIUS H., member (1935), partner, *Cohn & Company*,  
972 Broad St., Newark, N. J.

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- \*COHN, SAMUEL R., member (1931), *Samuel R. Cohn*  
972 Broad St., Newark, N. J.
- \*COLBY, GUY IRVING, member (1935), [associate 1922], *Guy Irving Colby*  
420 Lexington Ave., New York, N. Y.
- \*COLE, HENRY C., member (1925), not in practice. With *American Distilling Company*, Chrysler Bldg., New York, N. Y.
- \*COLE, JOHN E., member (1922), not in practice. Treasurer, *The Lehman Corp.*, 1 S. William St., New York, N. Y.
- \*COLE, R. W. E., member (1916), *R. W. E. Cole*  
917 I. N. Van Nuys Bldg., Los Angeles, Calif.
- \*COLE, VIOTT MYERS, member (1916), partner, *John I. Cole, Son & Co.*  
253 Broadway, New York, N. Y.
- COLE, WESLEY T., member (1917), [associate 1916], not in practice. Secretary, *Oscar Heineman Corp.*, 2701 Armitage Ave., Chicago, Ill.
- \*COLEMAN, LUCIUS H., member (1925), partner, *Stern, Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- \*COLLINGE, FRANCIS V., member (1935), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*COLLINS, CLEM W., member (1916), *Clem W. Collins*  
1019 University Bldg., Denver, Colo.
- \*COLLINS, LEWIS PAUL, member (1916), partner, *Collins & Co.*  
2144 Oliver Bldg., Pittsburgh, Pa.
- \*COMFORT, RUSSELL D., member (1925), [associate 1924], partner, *R. D. Comfort & Co.*, 122 S. Michigan Ave., Chicago, Ill.
- \*COMINS, EDWARD P., member (1916), *Edward P. Comins*  
200 Devonshire St., Boston, Mass.
- \*COMPTON, WILLIAM H., member (1925), [associate 1924], partner, *William H. Compton & Co.*, 415 Broad Street Bank Bldg., Trenton, N. J.
- \*CONANT, IRA M., associate (1921), *Ira M. Conant*  
110 State St., Boston, Mass.
- \*CONANT, LEONARD H., member (1916), partner, *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- \*CONDON, DANIEL F., member (1924), partner, *Orlando C. Moyer & Co.*  
201 Devonshire St., Boston, Mass.
- \*CONDRAV, WILLIAM W., member (1933), *William W. Condray*  
516 Myrick Bldg., Lubbock, Texas
- \*CONKLING, GERALD M., associate (1926), not in practice. Examiner, *Federal Reserve Board*, Washington, D. C.
- \*CONKLING, W. HOMER, member (1920), partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- \*CONLIN, WOOLSEY W., member (1923), with *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- CONNOR, WILLIAM B., member (1929), *William B. Connor*  
611 First National Bank Bldg., Paris, Texas
- \*CONOVER, LOUIS WILLIAMSON, member (1920), not in practice. Comptroller, *Eitington-Schild Co., Inc.*, 226 W. 30th St., New York, N. Y.
- \*CONROY, THOMAS F., member (1916), partner, *Pasley & Conroy*  
67 Wall St., New York, N. Y.
- \*COOIL, ROBERT A., member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*COOK, JOSEPH F., member (1934), not in practice. With *Resettlement Administration*, Washington, D. C.
- \*COOK, LEON H., member (1930), not in practice. With *Oilfields Development Corporation*, 40 Wall St., New York, N. Y.
- \*COOKE, JOHN A., member (1923), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- \*COOPER, HARRY J., member (1916), partner, *Cerf & Cooper*  
519 California St., San Francisco, Calif.
- \*COOPER, JOHN EDWARD, member (1916), *John Edward Cooper*  
1269 Ripley St., Santa Rosa, Calif.



# *Alphabetical List of Members and Associates*

- \*COOPER, WALTER A., member (1935), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- CORBIN, CHARLES A., member (1932), with *R. T. Lingley & Co.*  
120 Broadway, New York, N. Y.
- \*CORLISS, WILLIAM MILLS, member (1916), *Wm. Mills Corliss*  
Municipal Pier, Chestnut St., Philadelphia, Pa.
- \*CORNELL, CHARLES E., member (1916), *Charles E. Cornell*  
4339 Edgewood Ave., Oakland, Calif.
- \*CORNELL, CHARLES H., associate (1916), *Charles H. Cornell*  
211 Congress St., Boston, Mass.
- \*CORNIO, WALTER J., associate (1927), not in practice. Cost accountant,  
*A. & M. Karagheusian, Inc.*, 295 Fifth Ave., New York, N. Y.
- \*CORNWALL, ARTHUR B., member (1916), *Arthur B. Cornwall*  
1474 Union St., Brooklyn, N. Y.
- \*COTHAM, EDWARD RALPH, associate (1929), with *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- \*COTTLE, J. A., member (1933), with *Julius V. Weiss & Co.*  
160 N. LaSalle St., Chicago, Ill.
- \*COUCHMAN, CHARLES B., member (1916), partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*COUGHLAN, THOMAS J., member (1916), partner, *Coughlan & Coughlan*  
949 Broadway, New York, N. Y.
- \*COULTAUS, CHARLES B., member (1922)  
Sea Cliff, Long Island, N. Y.
- \*COVALT, GEORGE J., member (1935), with *Price, Waterhouse & Co.*  
902 American Security Bldg., Washington, D. C.
- \*COVERT, CHARLES A., member (1916), *Charles A. Covert*  
61 W. South St., Worthington, Ohio
- \*COWAN, CHARLES S., member (1921), *Charles S. Cowan*  
626 Henry Bldg., Seattle, Wash.
- \*COWAN, JOHN R. F., member (1933), with *Peat, Marwick, Mitchell & Co.*  
229 Kennedy Bldg., Tulsa, Okla.
- \*COWARD, STANLEY C., member (1922), partner, *Austin, Coward & Co.*  
800 Roanoke Bldg., Minneapolis, Minn.
- \*COX, CLARENCE B., member (1935), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- \*COX, HENRY C., member (1934)  
116 Audley St., Kew Gardens, N. Y.
- \*COY, WALTER A., member (1916), *Walter A. Coy & Co.*  
1252 Leader Bldg., Cleveland, Ohio
- \*CRAEMER, WILLIAM, member (1916), not in practice. Treasurer-secretary,  
*Sun Shipbuilding & Dry Dock Co.*, Chester, Pa.
- \*CRAGGS, G. SOMERVILLE, member (1916)  
3, London Wall Bldgs., London E. C. 2, England
- \*CRAIG, FREDERICK S., member (1924), [associate 1923], *Frederick S. Craig*  
819 Commerce Trust Bldg., Kansas City, Mo.
- \*CRAMER, WALTER H., member (1916), *Walter H. Cramer*  
268 Market St., San Francisco, Calif.
- \*CRANDELL, J. CHESTER, member (1916), partner, *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- \*CRANE, HAROLD C., member (1916), partner, *H. C. Crane & Co.*  
1015 First National Bank Bldg., Montgomery, Ala.
- \*CRANE, THEODORE A., member (1924)  
1 Claremont Drive, Maplewood, N. J.
- \*CRANSTOUN, WILLIAM D., member (1916), partner, *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*CRAWFORD, L. U., member (1916), with *Mattison & Dayey*  
1510 Fidelity Bank Bldg., Kansas City, Mo.
- \*CRAWFORD, PHILO L., associate (1918), partner, *P. L. Crawford & Co.*  
203 N. Wabash Ave., Chicago, Ill.

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- \*CREGAN, CECIL P., member (1932), *C. P. Cregan*  
105 W. Monroe St., Chicago, Ill.
- \*CREMER, GEORGE S., associate (1934), not in practice. With *Brooklyn Union Gas Company*, 176 Remsen St., Brooklyn, N. Y.
- \*CRENSHAW, RAYMOND D., member (1934), partner, *Crenshaw, Diehl and Wright*, 718 C. C. Chapman Bldg., Los Angeles, Calif.
- \*CRIM, WILLARD E., associate (1931), not in practice. Secretary and controller, *The Allen-A Company*, Kenosha, Wis.
- \*CROCKETT, HORACE G., member (1922), partner, *Scovell, Wellington & Co.*  
10 E. 40th St., New York, N. Y.
- \*CROCKETT, JAMES D. M., member (1916), partner, *J. D. M. Crockett & Co.*  
912 National Fidelity Life Bldg., Kansas City, Mo.
- \*CROFT, LYLE B., member (1924), [associate 1921], partner, *Hennegin, Croft & Fuller*, 804 Southern Bldg., Little Rock, Ark.
- \*CROGGON, CHARLES CARROLL, member (1923), partner, *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*CROOK, RICHARD H., member (1934), partner, *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- \*CROOK, ROBERT HALL, member (1928), *Robert H. Crook*  
1007 Threefoot Bldg., Meridian, Miss.
- \*CROSBY, HARRY C., member (1935), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- \*CROWELL, JOHN W., associate (1921), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*CROWTHER, ERNEST, member (1916), *Crowther & Sebring*  
Law and Finance Bldg., Pittsburgh, Pa.
- \*CULEY, ROY T., associate (1927), not in practice. Instructor in accounting, *Los Angeles Junior College*, 855 N. Vermont Ave., Los Angeles, Calif.
- CULLEN, WILLIAM GAVIN, member (1927), [associate 1926], partner, *Price, Waterhouse, Faller & Co.*, Bartolomé Mitre 559, Buenos Aires, Argentina
- \*CULLEN, W. H., member (1916), *W. H. Cullen & Co.*  
105 W. Monroe St., Chicago, Ill.
- \*CULLINAN, PAUL A., member (1926), *Paul A. Cullinan*  
55 W. 42nd St., New York, N. Y.
- \*CULP, NELSON, member (1926), [associate 1925], *Nelson Culp*  
1 LaSalle St., Chicago, Ill.
- \*CUMMINGS, ALBERT J., member (1927), not in practice. Secretary-treasurer, *Ramp Buildings Corp.*, 230 Park Ave., New York, N. Y.
- \*CURRIE, ALEXANDER S., member (1933), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- \*CURRIE, J. D., member (1916), partner, *White & Currie*  
1120 White Bldg., Seattle, Wash.
- \*CURRIER, DONALD E., member (1933), partner, *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- CURTIS, CHARLES G., member (1920), *Charles G. Curtis*  
10 Lunado Way, San Francisco, Calif.
- \*CUSHING, JOSEPH, member (1923), *Joseph Cushing*  
1559 Main St., Springfield, Mass.
- \*CUSHNY, ALEXANDER O., member (1922), not in practice. With *National Distillers Products Corp.*, 120 Broadway, New York, N. Y.
- \*CUTHBERT, HUGH T., member (1916), *H. T. Cuthbert & Co.*  
523 Heard Bldg., Phoenix, Ariz.
- \*DAINES, HARVEY C., member (1929), [associate 1926], not in practice. Associate professor of accounting, *University of Chicago*  
5750 Ellis Ave., Chicago, Ill.
- \*D'ALBINI, G. Q., associate (1927), *G. Q. D'Albini*  
608 Oregon Bank Bldg., Klamath Falls, Ore.
- \*DALE, ERNEST H., member (1916), *Ernest H. Dale*  
1622 Lincoln-Liberty Bldg., Philadelphia, Pa.

## *Alphabetical List of Members and Associates*

- \*DALTON, H. LEO, associate (1921), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- \*DAMMANN, ERNEST H., member (1934), with *Arnold, Himmelblau & Co.*,  
105 W. Adams St., Chicago, Ill.
- \*DANFORTH, PITT W., member (1916)  
435 Crafts St., West Newton, Mass.
- \*DANIEL, JOHN L., member (1933), partner, *Daniel and Markland*  
Beacon Life Bldg., Tulsa, Okla.
- \*DANIELS, E. C., member (1934), partner, *LeMaster, Cannon & Daniels*  
412 Symons Bldg., Spokane, Wash.
- \*DAVEY, LEONARD S., member (1922), partner, *Mattison & Davey*  
Chrysler Bldg., New York, N. Y.
- \*DAVIDSON, NORMAN W., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*DAVIES, ALLAN, member (1918), [associate 1917], partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- \*DAVIES, ARTHUR E., member (1935), with *Simonton, Jones & Co.*  
1211 Mahoning Bank Bldg., Youngstown, Ohio
- \*DAVIES, ERNEST COULTER, associate (1924), not in practice. Assistant dean,  
*Northwestern Univ. School of Commerce*  
McKinlock Campus, Chicago, Ill.
- \*DAVIES, H. BROOKS, member (1933), partner, *Haskins & Sells*  
Denver National Bldg., Denver, Colo.
- \*DAVIES, W. SANDERS, member (1916), partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- \*DAVIS, FREEMAN HOWELL, member (1935), partner, *Smith, Davis & Company*  
41 E. 42nd St., New York, N. Y.
- \*DAVIS, LEWIS L., member (1925), [associate 1922], not in practice. Asst.  
secretary, *Trust Company of Georgia*, P. O. Box 4418, Atlanta, Ga.
- \*DAVIS, OSCAR R., member (1935), with *Wolf and Company*  
716 Petroleum Bldg., Oklahoma City, Okla.
- \*DAVIS, PEARCE CRANE, member (1916), partner, *Haskins & Sells*  
572 Pittock Block, Portland, Ore.
- \*DAVIS, RALPH G., member (1924), [associate 1921], *Ralph G. Davis*  
134 S. LaSalle St., Chicago, Ill.
- DAVIS, WILLIAM J., member (1932), partner, *Davis & Muddiman*  
827 First National Bank Bldg., Birmingham, Ala.
- DAWSON, ERNEST G., associate (1922), not in practice.  
94 Swanland Road, Hessle, E. Yorks., England
- \*DAWSON, JAMES H., member (1916), *James H. Dawson*  
583 Jefferson Ave., Brooklyn, N. Y.
- \*DAWSON, JOHN P., member (1922), [associate 1917], partner, *Price, Waterhouse*  
& *Co.*, 33 N. LaSalle St., Chicago, Ill.
- \*DEAN, WALTER NILES, member (1916), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- \*DEARDEN, STANLEY, member (1923), partner, *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- \*DECKER, HIRAM E., member (1916), *Hiram E. Decker*  
141 W. Jackson Blvd., Chicago, Ill.
- \*DECKER, IRWIN S., member (1923), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*DEDAKER, ROBERT N., member (1927), [associate 1922], *Robert N. Dedaker*  
1319 Circle Tower, Indianapolis, Ind.
- \*DELIN, ROBERT O., member (1926), *Robert O. Delin*  
55 W. 42nd St., New York, N. Y.
- \*DELL, GEORGE E., member (1916), partner, *Fraser, Dell & Co.*  
1028 Scarritt Bldg., Kansas City, Mo.
- \*DELLSCHAFT, FREDERICK, member (1916), not in practice.  
7 rue Juliette-Lamber, Paris (17), France

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- \*DEMOND, CHESTER W., member (1929), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*DEMPSEY, THOMAS R., member (1934), [associate 1926], *Thos. R. Dempsey*  
1104 Pacific Mutual Bldg., Los Angeles, Calif.
- \*DENNETT, C. IRVING, member (1933), *C. Irving Dennett*  
Paterson National Bank Bldg., Paterson, N. J.
- \*DENNIS, FRED C., member (1922), with *Lybrand, Ross Bros. & Montgomery*  
3815 Carew Tower, Cincinnati, Ohio
- \*DENSMORE, LOUIS E., member (1931), [associate 1920], *Louis E. Densmore*  
31 Bedford St., Boston, Mass.
- \*DENSMORE, SETH A., member (1934), partner, *Francis C. Derby Company*  
135 College St., Burlington, Vt.
- \*DEPUE, CARL HARMON, member (1935), [associate 1924], partner, *Depue, Herier & Eversman*, Union Central Bldg., Cincinnati, Ohio
- \*DERRICK, ALBERT C., member (1930), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*DESCOTEAUX, GEORGE N., member (1921), *George N. Descoteaux*  
1131, 10 High St., Boston, Mass.
- \*DEUTSCH, ALEXANDER M. F., associate (1931), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- \*DEVault, HENRY S., member (1935), *Henry S. DeVault*  
51 Canton Road, Shanghai, China
- \*DE VERGES, EDWARD J., member (1935), *Edward J. de Verges*  
510 Carondelet Bldg., New Orleans, La.
- \*DEVOS, BURNELL H., member (1933), [associate 1925], with *Price, Waterhouse & Co.*, 530 W. 6th St., Los Angeles, Calif.
- \*DEWAR, DOUGLAS, member (1916), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*DEWEY, DIX D., member (1924), [associate 1924], *Dix D. Dewey*  
802 Douglas Ave., Elgin, Ill.
- DICK, A. BLAIKIE, associate (1927), *A. Blaikie Dick*  
Rome, N. Y.
- \*DICKINSON, JONATHAN O., member (1928), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*DIENES, MALCOLM M., member (1933), [associate 1930], partner, *Moses, Rittler & Dienes*, 630 Audubon Bldg., New Orleans, La.
- \*DILLMAN, ALBERT F., member (1916), *Albert F. Dillman*  
40 Exchange Pl., New York, N. Y.
- \*DILLON, JOHN R., associate (1917), not in practice. Partner, *Hayden, Stone & Co.*, 25 Broad St., New York, N. Y.
- \*DILLON, SCHUYLER, member (1929), *William Dillon & Son*  
131 State St., Boston, Mass.
- \*DITMAN, CHARLES R., member (1916), *Charles R. Ditman*  
906 First National Bank Bldg., Baltimore, Md.
- \*DIXON, FRANK EASTWOOD, member (1918), [associate 1917], *Frank E. Dixon & Co.*, 565 Fifth Ave., New York, N. Y.
- \*DOBSON, CLAIRE S., member (1924), partner, *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- \*DOBSON, RAY R., member (1933), [associate 1927], partner, *George Rossetter & Co.*, 20 Exchange Pl., New York, N. Y.
- \*DODGE, HARRY F., JR., associate (1934), with *McDuffie, Stewart & Co.*  
624 Boyle Bldg., Little Rock, Ark.
- \*DOHR, JAMES L., associate (1919), not in practice. With *Greene & Hurd*  
52 Broadway, New York, N. Y.
- \*DOISEAU, C. MICHEL, member (1923), [associate 1921], not in practice. Executive vice-president, *Brown Forman Distillery Co.*  
P. O. Box 507, Louisville, Ky.
- \*DOLGE, WILLIAM, member (1916), partner, *William Dolge & Co.*  
351 California St., San Francisco, Calif.
- \*DONALDSON, WILLIAM R., member (1926), [associate 1923], partner, *Miller, Donaldson and Company*, 80 Broad St., New York, N. Y.

## Alphabetical List of Members and Associates

- \*DONLIN, ANTHONY B., member (1933), with *B. L. Rosset & Co.*  
20 W. Jackson Blvd., Chicago, Ill.
- \*DONNELLY, THOMAS BERNARD, associate (1917), partner, *T. B. Donnelly & Co.*, 79 Milk St., Boston, Mass.
- \*DOUGHERTY, J. JAY, member (1932), not in practice. Chief accountant,  
*Joint Legislative Committee to Investigate Public Utilities*  
10 E. 40th St., New York, N. Y.
- DOUGLAS, HARRY J., member (1916), *Harry J. Douglas*  
Menlo Park, Calif.
- \*DOUGLAS, THORNTON G., member (1927), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*DOW, RALPH G., member (1924), partner, *Ralph G. Dow & Co.*  
758 W. Adams Blvd., Los Angeles, Calif.
- \*DOWLING, EDWARD J., member (1923), *Edward J. Dowling*  
First National Bank Bldg., Pawhuska, Okla.
- \*DOYLE, ANDREW S., member (1933), partner, *McGrath, Doyle & Pharr*  
41 Maiden Lane, New York, N. Y.
- \*DRABENSTADT, GEORGE R., member (1924), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*DREVER, JOHN S., member (1923)  
127 Belleplaine Ave., Park Ridge, Ill.
- \*DREVER, THOMAS, member (1916), not in practice. Secretary-treasurer,  
*American Steel Foundries*, 410 N. Michigan Ave., Chicago, Ill.
- \*DRISCOLL, G. E., member (1928), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- DRIVER, ARTHUR S., member (1926), not in practice. With *Goodyear Tire & Rubber Co., Inc.*, Akron, Ohio
- \*DROEGEMUELLER, ARTHUR C., member (1932), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*DUCKWORTH, HAROLD V., associate (1925), not in practice.  
100 E. Palisade Ave., Englewood, N. J.
- \*DUMBRILLE, H. HILTON, member (1918), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*DUMVILLE, HARRY, member (1918), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*DUNCAN, WILLIAM M., member (1934), partner, *Osborn & Duncan*  
734 Stahlman Bldg., Nashville, Tenn.
- \*DUNCOMBE, FRED JOHN, member (1924), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*DUNHAM, SCOTT H., member (1933), partner, *John F. Forbes & Company*  
Crocker Bldg., San Francisco, Calif.
- \*DUNNE, JOHN B., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*DURHAM, GEORGE T., member (1924), [associate 1922], partner, *Elkins & Durham*, State Planters Bank Bldg., Richmond, Va.
- \*DUTTINE, HARRY D., member (1923), *Harry D. Duttine & Co.*  
222 W. Adams St., Chicago, Ill.
- \*DU VALL, GEORGE F., member (1935), partner, *Douglas Wilson & Co.*  
409 Montana Bldg., Missoula, Mont.
- \*DYKES, H. ASHLIN, member (1927), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- \*DYSART, HUGH, member (1918), [associate 1916], *Hugh Dysart*  
89 State St., Boston, Mass.
- \*DYSART, ROBERT, member (1916), *Robert Dysart & Co.*  
30 State St., Boston, Mass.
- \*DYSON, CHARLES H., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*EADIE, WILLIAM H., member (1931), partner, *Fuller, Eadie & Co.*  
506 Andreson Bldg., San Bernardino, Calif.

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- \*EARNHARDT, FREDERICK WILLCOX, member (1935), with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*EATON, MARQUIS G., member (1933), [associate 1931], with *Barrow, Wade, Guthrie & Co.*, 832 First National Bldg., Oklahoma City, Okla.
- \*EBERLY, JOHN E., member (1935), partner, *Wall, Cassel & Eberly*  
510 Refiners Bldg., Dayton, Ohio
- \*EBY, A. JAMES, associate (1924), *A. J. Eby*  
633 Monmouth St., Trenton, N. J.
- \*ECKELMAN, PAUL, member (1924), *Paul Eckelman*  
First National Bank Bldg., Denver, Colo.
- \*ECKES, PETER ALBERT, member (1916), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- \*EDDY, EARNEST, associate (1923), *Earnest Eddy*  
6 Pierrepont St., Brooklyn, N. Y.
- \*EDWARDS, ALAN C., member (1934), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- \*EGAN, GILBERT V., associate (1922), not in practice. Assistant secretary and treasurer, *Kelvinator Corp.*, 14250 Plymouth Rd., Detroit, Mich.
- \*EGLIN, RALPH B., member (1934), partner, *Viser & Eglin*  
P. O. Box 1342, Shreveport, La.
- \*EIDSON, ALLEN H., member (1933), partner, *Ham Eidson & Co.*  
825 Forsyth Bldg., Atlanta, Ga.
- \*ELBERSON, CHARLES E., member (1933), *C. E. Elbersen*  
633 Wachovia Bank Bldg., Winston-Salem, N. C.
- \*ELDER, DAVID, member (1916), *David Elder & Co.*  
76 Beaver St., New York, N. Y.
- \*ELKINS, W. L., member (1934), [associate 1916], partner, *Elkins & Durham*  
State Planters Bank Bldg., Richmond, Va.
- \*ELLENBERGER, E. P., member (1934), with *Lybrand, Ross Bros. & Montgomery*,  
1107 Midland Bldg., Cleveland, Ohio
- \*ELLIOTT, LESTER M., associate (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*ELLIS, ALLEN C., member (1925), partner, *Ellis & Edwards*  
606 Wilcox Bldg., Portland, Ore.
- \*ELLIS, FRANKLIN C., member (1933), partner, *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- \*ELLIS, HAROLD W., member (1928), not in practice. With *Springfield Bank for Cooperatives*, 310 State St., Springfield, Mass.
- ELLIS, RAYMOND V., member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- \*ELLIS, THOMAS, member (1924), not in practice. Comptroller, *Carnation Company*, Oconomowoc, Wis.
- \*ELY, ROBERT G., associate (1931), with *S. D. Leidesdorf & Co.*  
4115, 1 LaSalle Street Bldg., Chicago, Ill.
- \*EMERSON, FREDERICK B., member (1934), *Frederick B. Emerson*  
Girard Trust Bldg., Philadelphia, Pa.
- \*ENGLISH, CHARLES ROBERT, member (1933), [associate 1922], *Chas R. English & Co.*, Arcade Bldg., St. Louis, Mo.
- \*ENLOE, BENJAMIN L., member (1933), [associate 1928], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*EPPSTON, HAROLD A., member (1922), [associate 1922], *Harold A. Eppston*  
972 Broad St., Newark, N. J.
- \*ERB, GERALD S., associate (1930), with *Hutchison, Rivinus & Co.*  
101 Public Ledger Bldg., Philadelphia, Pa.
- ERNEST, ERIC K., member (1934), with *Deloitte, Plender, Griffiths & Co.*  
327 S. LaSalle St., Chicago, Ill.
- \*ESSMAN, WILL C., member (1924), [associate 1922]  
1707, 20 W. Jackson Blvd., Chicago, Ill.
- \*ESTERBERG, WILLIAM L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
518 Park Bldg., Worcester, Mass.

## Alphabetical List of Members and Associates

- \*EULENBERG, ALEXANDER, member (1934), partner, *David Himmelblau & Co.*  
942 First National Bank Bldg., Chicago, Ill.
- \*EVANS, C. LAWRENCE, associate (1924), not in practice. Accountant-cashier,  
*Chase National Bank*, 18 Pine St., New York, N. Y.
- \*EVANS, THOMAS H., member (1916), *Evans Audit Co.*  
2035 Dime Bank Bldg., Detroit, Mich.
- \*EVANS, WM. MCK., member (1916), *Wm. McK. Evans & Co.*  
609 Times Dispatch Bldg., Richmond, Va.
- \*EVERETT, PERCY R., member (1933), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- \*EVERETT, RUSSELL C., member (1935), partner, *Knust & Everett*  
15 Lewis St., Hartford, Conn.
- \*EVERSMAN, EARL F., member (1933), partner, *Depue, Herier & Eversman*  
2112 Union Central Bldg., Cincinnati, Ohio
- \*EVERTS, L. S., member (1916), *L. S. Everts & Co.*  
727 First National Bank Bldg., San Diego, Calif.
- \*EWING, DANIEL D., member (1926), *Daniel D. Ewing*  
Maritime Bldg., New Orleans, La.
- \*EWING, HENRY WALLIS, member (1934), partner, *Arthur Squyres & Co.*  
411 Peoples National Bank Bldg., Tyler, Texas
- \*EYRE, WILLIAM, member (1929), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- \*FAGELL, WILLIAM, member (1934), *William Fagell & Co.*  
80 Boylston St., Boston, Mass.
- \*FANNING, WILLIAM M., member (1928)  
99 Buena Vista Ave., Yonkers, N. Y.
- \*FARLEY, RAY A., associate (1933), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*FARNAN, JOHN D., member (1935), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*FARQUHAR, FRANCIS P., member (1919), [associate 1918], with *Scovell, Well-*  
*ington & Co.*, 220 Buch St., San Francisco, Calif.
- \*FARREY, FRANK J., member (1926), [associate 1921], not in practice. Com-  
ptroller, *Boston Regional Produce Market*, West Cambridge, Mass.
- \*FECHNER, HAROLD C., member (1933), [associate 1928], with *Price, Water-*  
*house & Co.*, 506 Olive St., St. Louis, Mo.
- \*FEDDE, A. S., member (1916), partner, *Fedde & Co*  
110 William St., New York, N. Y.
- \*FEDERMAN, RICHARD L., member (1935), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- \*FENNER, JAMES B., associate (1929), not in practice. Assistant controller,  
*Electric Autolite Company*, Toledo, Ohio
- \*FENNIMORE, HERBERT W., member (1924), not in practice. Secretary-  
treasurer, *Sudden Lumber Co.*  
Quint St. and Evans Ave., San Francisco, Calif.
- \*FERGER, OSCAR, member (1933), *Oscar Ferger*  
320 Broadway, New York, N. Y.
- \*FERNALD, HENRY B., member (1916), partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- \*FERO, DE ROY SMITH, member (1916), *D. S. Fero*  
1475 Broadway, New York, N. Y.
- FERRIS, THOMAS C., member (1934), partner, *Douglas Wilson & Company*  
419 Strain Bldg., Great Falls, Mont.
- \*FICK, H. WILLIAM, member (1919), partner, *Willett, Fick & Wharton*  
824 J. M. S. Bldg., South Bend, Ind.
- \*FIDLER, JAMES S., member (1924), with *Scovell, Wellington & Co.*  
224 Harrison St., Syracuse, N. Y.
- \*FIELD, WILLIAM P., member (1919), partner, *William P. Field & Co.*  
Edificio Bacardi, 617 Monserrate, 55, Havana, Cuba

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- \*FIELDS, J. L., member (1916), not in practice.  
2141 Clinton Ave., Alameda, Calif.
- \*FIELMAN, FREDERICK G., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*FINCHER, JOHN R., member (1925), [associate 1924], not in practice. Vice-president, *Fairmont Aluminum Co.*, Fairmont, W. Va.
- \*FINDLEY, W. W., associate (1926), *W. W. Findley*  
803 Rector Bldg., Little Rock, Ark.
- \*FINKE, MYRON A., member (1922), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- FINLAY, GUY B., member (1932), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*FINLAY, WILLIAM B., member (1916), *Wm. B. Finlay*  
705 First National Bank Bldg., Great Falls, Mont.
- \*FINNEN, MALACHI A., member (1929), partner, *C. A. Gall & Co.*  
67 Wall St., New York, N. Y.
- \*FINNEY, H. A., member (1932), [associate 1919], partner, *Baumann, Finney & Co.*, 208 S. LaSalle St., Chicago, Ill.
- \*FINNORN, JOHN J., member (1933), *John J. Finnorn*  
836 Canal Bank Bldg., New Orleans, La.
- \*FISCHER, A. KARL, member (1920), [associate 1917], partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*FISCHER, AUGUST, member (1916), *August Fischer*  
Bardonia, Rockland County, N. Y.
- FISCHER, EMIL S., member (1916), *Emil S. Fischer*  
Tientsin, China
- \*FISCHER, FREDERICK, JR., member (1920), *Frederick Fischer, Jr.*  
522 Fifth Ave., New York, N. Y.
- \*FISCHER, JOSEPH H., associate (1920), not in practice.  
4044 McDonald Ave., St. Louis, Mo.
- \*FISCHER, OSCAR E., member (1925), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*FISHBACK, OSCAR SEYMOUR, associate (1922), *Oscar S. Fishback*  
49 Wall St., New York, N. Y.
- \*FISHER, P. W., member (1933), partner, *Hall & Fisher*  
510 Barnett National Bank Bldg., Jacksonville, Fla.
- \*FISHER, R. M., member (1922), partner, *Brubaker, Fisher & Taylor*  
1202 Sweetland Bldg., Cleveland, Ohio
- \*FITCH, STANLEY G. H., member (1916), partner, *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- FIVES, RICHARD J., member (1931), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*FJELD, E. I., member (1933), Lecturer in accountancy, *College of the City of New York*, 17 Lexington Ave., New York, N. Y.
- \*FLACHBART, RUDOLPH G., associate (1921), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*FLERSHEM, WHITNEY B., member (1916), president, *United States Audit Co.*, 30 N. Dearborn St., Chicago, Ill.
- FLETCHER, F. RICHMOND, member (1922), partner, *Scovell, Wellington & Co.*, 110 State St., Boston, Mass.
- \*FLETCHER, ROBERT I., associate (1929), not in practice. Comptroller, *Long Island Lighting Co.*, 50 Church St., New York, N. Y.
- \*FLINT, JOHN, member (1916), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*FLOCKEN, IRA G., associate (1917), not in practice. Chief accountant, *Board of Public Education*, Administration Bldg., Pittsburgh, Pa.
- \*FODDY, RICHARD, member (1927), *Richard Foddy*  
1163 Fulton St., Brooklyn, N. Y.
- \*FORBES, JOHN F., member (1916), partner, *John F. Forbes & Company*  
Crocker Bldg., San Francisco, Calif.



## *Alphabetical List of Members and Associates*

- \*FORD, BURDETTE E., associate (1931), not in practice. Asst. comptroller,  
*Hiram Walker & Sons, Inc.*, Penobscot Bldg., Detroit, Mich.
- \*FORD, GEORGE H., member (1916), partner, *Ford, Boyd & Colley*  
Rogers Bldg., Jacksonville, Fla.
- \*FORSTER, WILLIAM J., member (1930), [associate 1924], partner, *Harris, Kerr,*  
*Forster & Company*, 18 E. 48th St., New York, N. Y.
- \*FORTUNE, JAMES H., member (1920), not in practice. Comptroller, *4-One Box*  
*Machine Makers*, Rockaway, New Jersey
- \*FOSTER, ARTHUR A., member (1935), *Arthur A. Foster*  
1 Valley National Bank Bldg., Prescott, Ariz.
- \*FOSTER, RALPH W., associate (1928), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*FOTHERINGHAM, ALEXANDER K., member (1916)  
6532 Cottage Grove Ave., Chicago, Ill.
- \*FOX, ADOLPH, member (1916), *Adolph Fox*  
23 E. 26th St., New York, N. Y.
- \*FOX, ASA STANDLEY, member (1934), with *Chase & Gaunt*  
604 Rector Bldg., Little Rock, Ark.
- \*FOX, JAMES J., associate (1918), partner, *Fox, Hayes & O'Brien*  
752 Little Bldg., Boston, Mass.
- \*FOY, ARPHAXAD, member (1916), not in practice  
139 Linden Ave., Wilmette, Ill.
- \*FOY, HUBERT V., associate (1920), *Hubert V. Foy*  
212 First National Bank Bldg., Tampa, Fla.
- \*FRAME, W. A., member (1916), partner, *Frame & Imus*  
1034 McKnight Bldg., Minneapolis, Minn.
- \*FRANKE, WILLIAM B., member (1924), partner, *Franke, Graef & Hannon*  
444 Madison Ave., New York, N. Y.
- \*FRANTZ, MYRON D., member (1934), partner, *Hansen, Frantz & Co.*  
Continental Illinois Bank Bldg., Chicago, Ill.
- \*FRANZMAN, GEORGE W., associate (1934), not in practice. Secretary, *The*  
*Pacific Molasses Company, Limited*  
525 Matson Bldg., San Francisco, Calif.
- \*FRASER, EDWARD, member (1916), partner, *Fraser, Dell & Co.*  
1028 Scarritt Bldg., Kansas City, Mo.
- \*FRASER, JOHN, member (1916), partner, *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*FRAZER, GEORGE E., member (1922), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*FREDERICH, MAX, member (1925), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*FREDRIKSON, ERIC A., member (1933), partner, *E. H. Scull Co.*  
1441 Broadway, New York, N. Y.
- \*FREEMAN, HERBERT C., member (1916), not in practice. Vice-president,  
*North American Co.*, 60 Broadway, New York, N. Y.
- \*FREIREICH, HYMAN, member (1924), partner, *Bernstein & Freireich*  
1440 Broadway, New York, N. Y.
- \*FREITAG, CARL, member (1922), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*FRENCH, BERNARD M., member (1918), [associate 1917], partner, *Davies &*  
*Davies*, 103 Park Ave., New York, N. Y.
- \*FRENCH, EARLE M., member (1930), [associate 1925], partner, *Herbert F.*  
*French & Company*, 100 Summer St., Boston, Mass.
- \*FRIEDEL, EDWARD C., member (1933), partner, *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- \*FRIEDMAN, J. P., member (1923), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*FRISBEE, IRA N., associate (1923), *Ira N. Frisbee*  
304 Bank of America Bldg., Beverly Hills, Calif.

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- \*FROST, EDWIN D., member (1932), partner, *Eppler, Botz & Sangster*  
31 Nassau St., New York, N. Y.
- \*FROST, H. M., member (1924), partner, *Frost & Frost*  
630 Union State Bank Bldg., Omaha, Nebr.
- \*FROST, OAKLEY, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- FRYBURG, CLAUDE HOWARD, member (1921), partner, *Fryburg & Hoffmeier*  
Bankers Trust Bldg., Philadelphia, Pa.
- \*FUE, CHARLES J., associate (1926), not in practice. Assistant auditor,  
*Brooklyn Union Gas Co.*, 176 Remsen St., Brooklyn, N. Y.
- \*FULLER, FRED W., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*FULLER, J. COOKSEY, associate (1933), partner, *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- \*FULLER, LEWIS C., member (1916), partner, *Harvey, Fuller & Co.*  
2414, 60 Wall Tower Bldg., New York, N. Y.
- \*FULLER, RANDOLPH M., member (1930), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*FULLERTON, AUBREY CUMMINGS, member (1919), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- \*FULTON, C. H., member (1916), *C. H. Fulton*  
606 Denver National Bldg., Denver, Colo.
- \*FUNK, WILLIAM H., member (1929), partner, *Balch, Funk & Co.*  
16 S. Broad St., Philadelphia, Pa.
- \*GALLAGHER, LEO P., member (1927), with *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*GALLAGHER, R. A., member (1924), [associate 1923], not in practice. Comptroller, *Continental-Illinois National Bank & Trust Company of Chicago*  
231 S. LaSalle St., Chicago, Ill.
- \*GALLOWAY, DAVID B., member (1932), partner, *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*GALLOWAY, JOSEPH W., member (1935), partner, *Security Audit Company of Illinois*, 1735 McCormick Bldg., Chicago, Ill.
- \*GALUSHA, HUGH D., member (1934), *Hugh D. Galusha*  
Box 1699, Helena, Mont.
- \*GANE, ROBERT MAHLON, member (1935), *Robert M. Gane*  
155 Sansome St., San Francisco, Calif.
- \*GARDNER, WILLIAM, associate (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*GARRETT, EUGENE THRALL, member (1923), partner, *Lee & Garrett*  
Luhrs Tower, Phoenix, Ariz.
- \*GARRETT, JOHN W., member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*GAUNT, EDWARD L., member (1924), [associate 1923], partner, *Chase & Gaunt*  
604 Rector Bldg., Little Rock, Ark.
- \*GAUSE, EDMUND C., member (1918), [associate 1917], partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- \*GAUSS, ROBERT, member (1927), [associate 1923], *Robert Gauss & Company*  
127 N. Dearborn St., Chicago, Ill.
- GAWTHORP, HENRY HALLAS, member (1931), with *Barrow, Wade, Guthrie & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*GEEKIE, GEORGE, member (1931), with *H. C. Hopson & Co.*  
61 Broadway, New York, N. Y.
- \*GEILEN, JOSEPH H., member (1916), *Joseph H. Geilen*  
77 W. Washington St., Chicago, Ill.
- \*GENEZ, MAURICE V., member (1924), partner, *Genez & Hartmann*  
114 Liberty St., New York, N. Y.
- \*GEORGE, ALLAN C., member (1932), partner, *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.

## *Alphabetical List of Members and Associates*

- \*GEORGER, ALFRED M., member (1923), not in practice. Comptroller, *United Artists Theatre Circuit, Inc.*, 1501 Broadway, New York, N. Y.
- \*GEREBOFF, SAMUEL, associate (1927), *Samuel Gereboff*  
1221 New Industrial Trust Bldg., Providence, R. I.
- \*GERHARZ, ANTON, member (1934), *Anton Gerhartz*  
Securities Bldg., Billings, Mont.
- \*GESER, E. J., member (1933), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- \*GIBBON, ANDREW BROWN, member (1924), with *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- \*GIBSON J. EDWARD, member (1935), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*GIBSON, WALTER B., member (1930), [associate 1922], partner, *Lybrand, Ross Bros. & Montgomery*, 621 S. Spring St., Los Angeles, Calif.
- \*GIESECKE, RAYMOND H., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*GIFFORD, H. W., member (1927), partner, *Brelsford & Gifford Co.*  
644 New England Bldg., Topeka, Kans.
- \*GILBY, J. H., member (1926), [associate 1925], partner, *Gilby, Penny, Hall & Co.*, 105 W. Adams St., Chicago, Ill.
- \*GILCHRIST, VINCENT T., member (1935), partner, *J. A. Phillips Co.*  
Second National Bank Bldg., Houston, Texas
- \*GILDE, FRED W., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*GILES, CECIL D., member (1934), partner, *C. D. Giles & Company*  
67 Wall St., New York, N. Y.
- \*GILES, LAWRENCE, member (1927), not in practice. Controller, *Safeway Stores, Inc.*, Oakland, Calif.
- \*GILKINSON, WILLIAM W., member (1926), not in practice. Treasurer, *The Tablet & Ticket Co.*, 1021 W. Adams St., Chicago, Ill.
- \*GILL, JOSEPH, member (1918), [associate 1918], *Joseph Gill*  
117 Liberty St., New York, N. Y.
- \*GILLINGHAM, JOSEPH G., member (1916), *J. G. Gillingham*  
509 Lewis Bldg., Portland, Ore.
- \*GIMSON, LAWRENCE K., member (1916), not in practice. Auditor, *The De-Laval Separator Co.*, 165 Broadway, New York, N. Y.
- \*GINSBERG, ISIDOR, member (1917), *Isidor Ginsberg*  
41 Union Sq., New York, N. Y.
- \*GLASS, SPAULDING F., member (1924), not in practice. Member, *Technical Staff, Bureau of Internal Revenue*, Washington, D. C.
- \*GLASSER, MORRIS M., member (1930), [associate 1927], partner, *Altschuler, Melvoin & Co.*, 134 N. LaSalle St., Chicago, Ill.
- \*GLEASON, ROLAND W., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*GLEDENING, FRANK S., member (1933), *Frank S. Glendenning*  
1801 Widener Bldg., Philadelphia, Pa.
- \*GLIDDEN, ELMER G., associate (1922), not in practice. Treasurer, *Northwestern Leather Co. Trust*, 93 Lincoln St., Boston, Mass.
- \*GLOVER, ELMER L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
20 Clinton St., Newark, N. J.
- \*GLOVER, P. W. R., member (1916), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*GLUCK, EDWIN L., member (1924), [associate 1923], not in practice. Partner, *Chadbourne, Stanchfield & Levy*, 25 Broadway, New York, N. Y.
- \*GLUICK, LEWIS, associate (1923), not in practice.  
115 E. 89th St., New York, N. Y.
- \*GLUNTS, JAMES D., member (1916), *James D. Glunts & Co.*  
31 Milk St., Boston, Mass.
- \*GODDARD, J. P., member (1923), partner, *Goddard-Abbey Co.*  
McIntyre Bldg., Salt Lake City, Utah

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- \*GODFREY, ROY F., member (1935), partner, *Ross T. Warner & Company*  
602 Tulsa Loan Bldg., Tulsa, Okla.
- \*GOETTSCHKE, H. C., member (1918), [associate 1917], partner, *H. C. Goettsche & Co.*, 548, 221 N. LaSalle St., Chicago, Ill.
- \*GOGGIN, WALTER J., member (1925), not in practice. Head of accounting department, *Boston University*, 525 Boylston St., Boston, Mass.
- \*GOKAY, O. P., associate (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*GOLD, ARCHIBALD, associate (1921), *Archibald Gold*  
11 W. 42nd St., New York, N. Y.
- \*GOLDBERG, LOUIS S., member (1933), [associate 1931], *Louis S. Goldberg*  
406 Commerce Bldg., Sioux City, Iowa
- \*GOLDENBERG, BENJAMIN, member (1916), partner, *Goldenberg, Rosenthal Co.*  
816 Widener Bldg., Philadelphia, Pa.
- \*GOLDMAN, MYRON M., member (1916), *Myron M. Goldman*  
Whitney Bldg., New Orleans, La.
- \*GOODE, P. G., member (1916), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*GOODELL, CLAYTON H., member (1923), with *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- \*GOODMAN, ERNEST L., associate (1920), partner, *Ward, Fisher & Co.*  
111 Westminster St., Providence, R. I.
- \*GOODMAN, HARRY, associate (1927), partner, *Morris Goodman & Co.*  
31 Milk St., Boston, Mass.
- \*GOODMAN, MORRIS, associate (1924), partner, *Morris Goodman & Co.*  
31 Milk St., Boston, Mass.
- \*GOODRUM, AVON B., member (1934), with *Russell Brown & Co.*  
Little Rock, Ark.
- \*GOODSON, H. W., member (1934), [associate 1922], partner, *Haskins & Sells*  
1114 Magnolia Bldg., Dallas, Texas
- \*GOODWIN, J. PRYSE, member (1917), *J. Pryse Goodwin*  
37 Wall St., New York, N. Y.
- \*GOODWIN, JOHN H., JR., member (1935), partner, *E. H. Griswold & Co.*  
1 Federal St., Boston, Mass.
- \*GORDON, ALEXANDER E., associate (1935), *Alexander E. Gordon*  
17 E. 42nd St., New York, N. Y.
- \*GORDON, ARTHUR B., member (1916), *Arthur B. Gordon*  
5134 Fulton St., Chicago, Ill.
- \*GORDON, BERNARD M., member (1927), [associate 1920], not in practice. Secretary, *Grocery Store Products, Inc.*, 480 Lexington Ave., New York, N. Y.
- \*GORDON, DAVID C., associate (1922), *David C. Gordon*  
901 Old South Bldg., Boston, Mass.
- \*GORDON, GEORGE K., associate (1918)  
206 Ash St., Waltham, Mass.
- GORDON, H. E., associate (1916), *H. E. Gordon & Co.*  
524 Wilson Bldg., Dallas, Texas
- \*GORDON, JOHN, member (1916), partner, *John Gordon & Co.*  
271 Madison Ave., New York, N. Y.
- GORDON, WILLIAM S., member (1926), not in practice. Comptroller, *Arnold Print Works*, North Adams, Mass.
- \*GORMLEY, JOSEPH A., associate (1927), not in practice. Auditor, *University of Southern California*, 3551 University Ave., Los Angeles, Calif.
- \*GOTTENSTRATER, ERWIN W., member (1933), with *Touche, Niven & Co.*  
Candler Bldg., Atlanta, Ga.
- GOULD, WILLIAM ALLEN, member (1933), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*GOVE, ARCHIBALD C., member (1933), partner, *Gove, Elliott & Kelly*  
40 Court St., Boston, Mass.
- \*GOWER, WILLIAM B., member (1918), [associate 1918], partner, *Squires & Co.*  
101 Park Ave., New York, N. Y.

## *Alphabetical List of Members and Associates*

- \*GRADE, A. I., member (1927), [associate 1922], *A. I. Grade & Co.*  
1107, 188 W. Randolph St., Chicago, Ill.
- \*GRADY, PAUL, member (1933), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*GRAFF, FRITZ WILLIAM, member (1928), not in practice. Director of the department of business administration, *John Carroll University*  
Cleveland, Ohio
- \*GRAHAM, BERL G., member (1924), partner, *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*GRAHAM, GOODWIN P., member (1926), partner, *Bates & Graham*  
710 Metropolitan Bank Bldg., Washington, D. C.
- \*GRAHAM, HARRY B., member (1929), *Harry B. Graham*  
752 Seybold Bldg., Miami, Fla.
- \*GRAHAM, WILLARD J., associate (1928), not in practice. Assistant professor of accounting, *University of Chicago*, Chicago, Ill.
- \*GRANGER, MARSHALL A., member (1933), [associate 1921], partner, *Scovell, Wellington & Co.*, 10 E. 40th St., New York, N. Y.
- \*GRANLUND, OSCAR A., member (1935), with *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- \*GRANT, ALEXANDER R., member (1927), [associate 1925], partner, *Alexander Grant & Co.*, 7 S. Dearborn St., Chicago, Ill.
- \*GRAVETT, R. H., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*GRAY, HOWARD WILLIAM, associate (1930), partner, *Ford, Boyd & Colley*  
Rogers Bldg., Jacksonville, Fla.
- \*GREANEY, EDWARD J., member (1934), partner, *Tennent, Greaney & Wallace*  
434 Dillingham Transportation Bldg., Honolulu, T. H.
- \*GREEN, EVERETT PERRY, member (1932), with *Peat, Marwick, Mitchell & Co.*  
229 Kennedy Bldg., Tulsa, Okla.
- GREEN, GEORGE EWIN, member (1931), partner, *Deloitte, Plender, Haskins & Sells*, Edificio de la Lonja 511-516, Havana, Cuba
- \*GREEN, REGINALD H. A., member (1920), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*GREENE, U. S., member (1926), [associate 1923], partner, *Greene & Wolcott*  
505 Capitol Bldg., Binghamton, N. Y.
- \*GREENFELD, HENRY G., member (1920), partner, *Jacobson, Greenfield & Co.*  
295 Madison Ave., New York, N. Y.
- \*GREENFIELD, CHARLES L., associate (1930), *Charles L. Greenfield*  
77 Summer St., Boston, Mass.
- \*GREENFIELD, FREDERICK WM., member (1916), *Frederick Wm. Greenfield & Co.*, 500 Fifth Ave., New York, N. Y.
- \*GREENFIELD, GEORGE L., associate (1923), partner, *McConnell & Greenfield*  
511 Barker Bldg., Omaha, Nebr.
- \*GREENFIELD, JESSE ARTHUR, member (1921), partner, *J. Arthur Greenfield & Co.*, 822 Citizens National Bank Bldg., Los Angeles, Calif.
- \*GREENHALGH, DANIEL, member (1934), partner, *J. H. Greenhalgh & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*GREENMAN, HOWARD, member (1916), partner, *Greenman, MacNicol & Co.*  
30 Vesey St., New York, N. Y.
- \*GREENSPAN, AARON, associate (1916), *Aaron Greenspan*  
345 Madison Ave., New York, N. Y.
- \*GREENSPAN, ABRAHAM, associate (1922), *Abraham Greenspan*  
56 Suffolk St., Holyoke, Mass.
- \*GREENWOOD, HERBERT S., member (1916), partner, *Clarke, Oakes & Greenwood*, 80 Broad St., New York, N. Y.
- \*GREY, DAVID L., member (1916), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*GRIDER, CHARLES M., member (1916), partner, *Thurston & Grider*  
301 Bassett Tower, El Paso, Texas
- \*GRIFFITH, DON S., member (1934), with *Lybrand, Ross Bros. & Montgomery*  
555 Skinner Bldg., Seattle, Wash.

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- \*GRIFFITH, HORACE P., member (1916), partner, *Griffith & Co.*  
1401 Girard Trust Bldg., Philadelphia, Pa.
- \*GRIFFITHS, ERNEST E., member (1928), *Ernest E. Griffiths*  
609 S. Grand Ave., Los Angeles, Calif.
- \*GRISAMORE, LLOYD L., member (1934), with *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- \*GRISWOLD, ERNEST H., member (1916), partner, *E. H. Griswold & Co.*  
1 Federal St., Boston, Mass.
- \*GROVER, ARDEN O., member (1924), partner, *Grover and Grover*  
311 Sellwood Bldg., Duluth, Minn.
- \*GROVES, JAMES M., member (1926), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*GRUBE, H. A., associate (1920), not in practice. Treasurer, *Intertype Corp.*  
360 Furman St., Brooklyn, N. Y.
- \*GRUEN, EDWARD C., member (1930), partner, *J. D. Elliott & Co.*  
707 Lafayette Bldg., Buffalo, N. Y.
- \*GRUNDMANN, O. A., member (1916), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*GRUNWALD, FRED W., associate (1934), *Fred W. Grunwald*  
3815 W. Linden Pl., Milwaukee, Wis.
- \*GUAY, WILLIAM C., member (1935), partner *Boyden, Yardley & Guay*  
120 Boylston St., Boston, Mass.
- \*GUNTHER, CHARLES O., JR., member (1934), partner, *Bartels & Spamer*  
1001 American Bldg., Baltimore, Md.
- \*GUTHRIE, WILLIAM, member (1916), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*GUYETT, HOWARD LYNN, member (1933), with *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- \*HAAS, CLARENCE R., member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*HABERSTROH, FRED, member (1916), *Fred Haberstroh*  
1133 Broadway, New York, N. Y.
- \*HADDEN, HENRY DUFFUS, member (1925)  
173 Watchung Ave., Montclair, N. J.
- \*HADFIELD, SETH, member (1921), partner, *Hadfield, Rothwell, Soule & Coates*  
750 Main St., Hartford, Conn.
- \*HAESLOOP, HENRY M., member (1922), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- HAGBERG, JOHN S., member (1925), with *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*HAGGERTY, VINCENT B., member (1925), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*HAHN, EDWARD J., member (1934), not in practice. With *Resettlement Administration*, Mather Bldg., Washington, D. C.
- \*HAHN, F. F., member (1916), partner, *Haskins & Sells*  
615 Pacific Mutual Bldg., Los Angeles, Calif.
- \*HAINES, H. CLAIRE, associate (1924), *H. Claire Haines*  
1015 S. 11th East St., Salt Lake City, Utah
- \*HAINES, LELAND H., associate (1931), not in practice. Land bank examiner, *Farm Credit Administration*, Berkeley, Calif.
- \*HALE, CLYDE C., member (1931), [associate 1929], with *Lawrence Scudder & Co.*, 105 W. Adams St., Chicago, Ill.
- \*HALL, CHARLES O., member (1916), *Charles O. Hall*  
1110 Fidelity Bldg., Baltimore, Md.
- \*HALL, JAMES, member (1916), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*HALL, JOHN A., member (1916), partner, *Hall & Fisher*  
510 Barnett National Bank Bldg., Jacksonville, Fla.

### *Alphabetical List of Members and Associates*

- \*HALL, ROY, member (1934), [associate 1920], partner, *Gilby, Penny, Hall & Co.*, 105 W. Adams St., Chicago, Ill.
- \*HALL, W. VINCENT, member (1924), *W. Vincent Hall*  
66 Broad St., New York, N. Y.
- \*HALLEY, ANDREW S., associate (1933), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*HALLMARK, CLARENCE NEIL, associate (1934), not in practice. Special agent, *Bureau of Internal Revenue*, Dallas, Texas
- \*HALSEY, CRAWFORD C., member (1931), [associate 1930], with *Pogson, Peloubet & Co.*, 1901, 25 Broadway, New York, N. Y.
- \*HALTER, EDWIN C., member (1918), [associate 1918], with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- HAMAN, O. EDWARD, member (1922), not in practice. Treasurer, *Old Dutch Oil & Gas Co.*, 33 N. LaSalle St., Chicago, Ill.
- \*HAMILTON, F. A., member (1920), [associate 1918], *F. A. Hamilton*  
1706 Union Central Bldg., Cincinnati, Ohio
- HAMM, HENRY I., member (1924), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*HAMMA, MORTON M., member (1916), partner, *Hamma, Nelson & Hugins*  
432 First National Bank Bldg., Denver, Colo.
- \*HAMMARSTROM, ALBERT H., member (1916), *Albert H. Hammarstrom*  
510 Fourth Ave., So., Clinton, Iowa
- \*HAMMOND, FRANK L., member (1923), partner, *F. B. Andrews & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*HAMMOND, W. E., member (1933), partner, *Linder, Burk & Stephenson*  
816 First National Bank Bldg., Albuquerque, N. M.
- \*HAMPTON, JOHN S., member (1916), not in practice. Secretary-treasurer, *R. J. Hackney Lumber Co.*  
1218 Bank of Commerce Bldg., Memphis, Tenn.
- \*HANNA, J. R., member (1933), with *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- \*HANNON, RAYMOND J., member (1930), [associate 1923], partner, *Franke, Graef & Hannon*, National City Bank Bldg., Troy, N. Y.
- \*HANSBROUGH, J. A., member (1916), partner, *Hansbrough & Montenegro*  
Wallace S. Bldg., Tampa, Fla.
- \*HANSEN, ARNE S., member (1916), *Arne S. Hansen & Co.*  
714 Insurance Bldg., Seattle, Wash.
- \*HANSEN, CHRISTIAN, member (1923), *Hansen, Frantz & Co.*  
Continental Illinois Bank Bldg., Chicago, Ill.
- \*HANSEN, TOM C., member (1933), *Tom C. Hansen*  
1026 Dwight Bldg., Kansas City, Mo.
- \*HARBINSON, DAVID K., member (1934), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- \*HARCOURT, VIVIAN, member (1916), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- \*HARDENBERGH, THOMAS EDDY, member (1925)  
Bedford Hills, N. Y.
- HARDMAN, WILLIAM J., associate (1933), with *Price, Waterhouse, Faller & Co.*  
Bartolome Mitre, 559, Buenos Aires, Argentina
- \*HARDY, WILLOUGHBY D., member (1916), not in practice. Examiner of Municipal Accounts for Comptroller of Nassau County, N. Y.
- \*HARE, FRANK E., member (1920), partner, *Hare, Schenck & Company*  
1232 Bankers Securities Bldg., Philadelphia, Pa.
- \*HARENSKI, F., associate (1927), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- \*HARGADON, THOMAS J., associate (1923), *T. J. Hargadon & Co.*  
410 American Trust Bldg., St. Louis, Mo.
- \*HARING, ALBERT J., member (1922), not in practice. Service manager, *Matson Navigation Co.*, 215 Market St., San Francisco, Calif.
- \*HARMON, H. E., associate (1929), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.

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- \*HARPER, EDWARD O., member (1933), partner, *H. C. Crane & Co.*  
1015 First National Bank Bldg., Montgomery, Ala.
- \*HARRELL, VERNE, associate (1927), not in practice. Chief accountant, *Kettleman North Dome Association*, 719 Richfield Bldg., Los Angeles, Calif.
- \*HARRINGTON, JOHN J., associate (1921), *John J. Harrington*  
657 Main St., Waltham, Mass.
- \*HARRINGTON, ROY V., associate (1922), partner, *Harrington & Nichols*  
417, 527 Fifth Ave., New York, N. Y.
- \*HARRIS, CHARLES G., member (1916), partner, *Charles G. Harris & Co.*  
916 Inter-Southern Bldg., Louisville, Ky.
- \*HARRIS, FRANK W., JR., associate (1924), *Frank W. Harris, Jr.*  
1500 Walnut St., Philadelphia, Pa.
- \*HARRIS, HOMER F., member (1916), not in practice. With *Caromount Mills, Inc.*, Rocky Mount, N. C.
- \*HARRIS, J. C., associate (1921), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- \*HARRIS, ORVILLE D., member (1916), partner, *Charles G. Harris & Co.*  
916 Inter-Southern Bldg., Louisville, Ky.
- \*HARRISON, EDWARD H., member (1916), *E. H. Harrison*  
1311 Oak Ave., Evanston, Ill.
- \*HARRISON, HARLOWE A., member (1928), *Harlowe A. Harrison*  
1126 Subway Terminal Bldg., Los Angeles, Calif.
- \*HARROW, BENJAMIN, member (1933), [associate 1922], *Harrow & Wolfe*  
29 Broadway, New York, N. Y.
- \*HART, HAROLD B., member (1916), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*HARTMAN, EDGAR A., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- \*HARTMAN, GEORGE O., member (1935), *George O. Hartman*  
720 Rowan Bldg., Los Angeles, Calif.
- \*HARTMANN, JOHN F., member (1926), *John F. Hartmann*  
427 Balter Bldg., New Orleans, La.
- \*HARVEY, EDWIN, JR., member (1916), partner, *Harvey, Fuller & Co.*  
2414, 60 Wall Tower Bldg., New York, N. Y.
- \*HARVEY, JOEL D., associate (1932), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*HARVEY, JOHN LEWIS, member (1928), partner, *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*HASENAUER, RAYMOND P., associate (1933), not in practice. Treasurer, *Matson Navigation Co.*, 422 Matson Bldg., San Francisco, Calif.
- \*HASLUND, ARTHUR E., associate (1927), with *Temple, Brissman & Co.*  
107 E. Kellogg Blvd., St. Paul, Minn.
- \*HASSARD, WILLIAM R., member (1932), with *Niles & Niles*  
165 Broadway, New York, N. Y.
- \*HASSON, CYRIL J., associate (1931), partner, *John F. Forbes & Company*  
Crocker Bldg., San Francisco, Calif.
- \*HASTINGS, JAMES J., member (1926), [associate 1920], partner, *James J. Hastings & Co.*, 24 Commerce St., Newark, N. J.
- \*HATCH, FRANK S., associate (1917), not in practice. Secretary, *Moore Drop Forging Co.*, 38 Walter St., Springfield, Mass.
- \*HATHAWAY, EDWIN B., member (1925), [associate 1924], partner, *Edwin B. Hathaway & Co.*, 805 Main St., Hartford, Conn.
- \*HATTER, CHARLES W., member (1931), [associate 1930], partner, *Hatter & Macnab*, 901 First National Bank Bldg., Baltimore, Md.
- \*HAUGE, ARTHUR W., member (1926), [associate 1922], with *Haskins & Sells*  
929 Northwestern Bank Bldg., Minneapolis, Minn.
- \*HAUSER, ANDREW M., member (1916), partner, *Stagg, Mather & Hough*  
790 Broad St., Newark, N. J.
- \*HAUSMAN, WILLIAM LYON, associate (1921), with *Barrow, Wade, Guthrie & Co.*  
1407 Boatmen's Bank Bldg., St. Louis, Mo.



## Alphabetical List of Members and Associates

- \*HAUSSER, HERBERT J., associate (1934), partner, *Morris & Hausser*  
1975 Union Trust Bldg., Cleveland, Ohio
- \*HAWES, HENRY C., member (1929), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- \*HAWKINS, L. CLARK, associate (1931), with *Daniel and Markland*  
The Beacon Bldg., Tulsa, Okla.
- \*HAWLEY, FRANK W., member (1926), [associate 1924], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*HAWORTH, CHRISTOPHER, associate (1929), with *Amos D. Albee Son & Co.*  
53 State St., Boston, Mass.
- \*HAWTHORN, ROBERT BASKIN, member (1934), partner, *Champagne & Hawthorn*, 412 Triad Bldg., Baton Rouge, La.
- \*HAY, S. GEORGE, member (1916), with *Haskins & Sells*  
Barnett National Bank Bldg., Jacksonville, Fla.
- \*HAYLES, ALFRED C., member (1922), *Alfred C. Hayles & Co.*  
222 West Adams St., Chicago, Ill.
- \*HAYLES, SIDNEY J., member (1933), partner, *Hayles & Williams*  
509 First National Bank Bldg., Atlanta, Ga.
- \*HAYWARD, N. CARY, member (1932), [associate 1930], with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*HAZARD, EDGERTON, associate (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*HAZELTON, WILLIAM T., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HEADS, THOMAS, associate (1923), not in practice. Secretary-treasurer,  
*United Markets, Inc.*, 600 Columbia Rd., Dorchester, Mass.
- \*HEATH, GEORGE W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- \*HEATH, LESLIE ARTHUR, member (1930), with *Peat, Marwick, Mitchell & Co.*, 813 Johnston Bldg., Charlotte, N. C.
- \*HEATON, WILLIAM C., member (1925), [associate 1922], partner, *W. C. Heaton & Co.*, 25 W. 45th St., New York, N. Y.
- \*HEBRANK, ADOLPH WILLIAM, member (1933), [associate 1929], with *Price, Waterhouse & Co.*, 506 Olive St., St. Louis, Mo.
- \*HECKERT, J. BROOKS, member (1931), [associate 1928], not in practice. With  
*Ohio State University*, Columbus, Ohio
- \*HECKMAN, HAROLD M., member (1933), not in practice. Professor of accounting,  
*University of Georgia*, Athens, Ga.
- \*HEIBERTSHAUSEN, GEORGE F., member (1930), with *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- HEITMAN, A. GORDON, member (1934), with *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- \*HEITMULLER, RALPH EMMERT, member (1928), not in practice. Comptroller,  
*Acacia Mutual Life Insurance Company*  
1437 K St., N. W., Washington, D. C.
- HELLER, GEORGE F., member (1926), not in practice. Auditor, *International Cellucotton Products Co.*, 919 N. Michigan Ave., Chicago, Ill.
- \*HELLER, MAX, member (1924), *Max Heller*  
12 S. 12th St., Philadelphia, Pa.
- \*HELLERSON, CHARLES E. W., member (1916), partner, *Alexander Aderer & Co.*, 225 Fifth Ave., New York, N. Y.
- \*HELM, WILLIAM ARTHUR, member (1929), *W. A. Helm & Co.*  
1701 Ambassador Bldg., St. Louis, Mo.
- \*HENDERSON, THOMAS B. G., member (1919), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*HENDRIE, PERCY M., member (1923), [associate 1919], partner, *Barrow, Wade, Guthrie & Co.*, 75 Federal St., Boston, Mass.
- \*HENNEGIN, H. W., member (1916), partner, *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- \*HENRY, HARRY W., member (1933), partner, *C. B. Adams & Co.*  
411 N. Seventh St., St. Louis, Mo.

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- \*HEPPLEY, OSCAR R., member (1934), [associate 1933], with *Lincoln G. Kelly & Company*, 608 Walker Bank Bldg., Salt Lake City, Utah
- \*HERGERT, PETER, member (1916), *Peter Hergert*  
9423-86th Ave., Woodhaven, L. I., N. Y.
- \*HERINGTON, P. REGINALD, member (1916), *Jasper & Herington, Inc.*  
110 East 42nd St., New York, N. Y.
- \*HERR, JOHN P., member (1916), *John P. Herr*  
1600 Arch St., Philadelphia, Pa.
- \*HERRICK, ANSON, member (1927), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- \*HERRICK, LESTER, member (1916), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- \*HERRIDGE, JAMES R., member (1923), with *Henry Hunter Bayne & Co.*  
218 National City Bank Bldg., Manila, P. I.
- \*HERSHEY, PHILLIP A., member (1933), partner, *Phillip A. Hershey & Co.*  
514, 405 Montgomery St., San Francisco, Calif.
- \*HEYWOOD, MYRTLE CORBIT, member (1917), *Myrtle C. Heywood*  
76-68th St., Brooklyn, N. Y.
- \*HICKLIN, BENJAMIN H., member (1927), *Benjamin H. Hicklin*  
844 Russ Bldg., San Francisco, Calif.
- \*HIGGINS, HARRY ALLEN, member (1922), *H. A. Higgins*  
Marquette, Mich.
- \*HIGHTOWER, J. D., member (1916)  
General Delivery, Covington, La.
- \*HILDITCH, F. W., member (1920), [associate 1917], not in practice.  
25 Ellison Ave., Bronxville, N. Y.
- \*HILL, DAVID, member (1922), with *White & Currie*  
1120 White Bldg., Seattle, Wash.
- \*HILL, FREDERICK B., member (1933), partner, *Frederick B. Hill & Co.*  
604 Law Bldg., Norfolk, Va.
- \*HILL, GEORGE R., member (1926), [associate 1924], *George R. Hill*  
117 W. 8th St., Michigan City, Ind.
- \*HILL, GORDON M., member (1926), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*HILL, HARRY K., member (1933), *Harry K. Hill*  
824 Title Insurance Bldg., Los Angeles, Calif.
- \*HILL, J. GORDON, member (1916), with *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- HILL, T. P., member (1919), *T. P. Hill*, not in practice. Excise tax auditor  
with *Dominion Government of Canada*, Vancouver, Canada
- \*HILL, WILLIAM E., member (1926), not in practice. Controller, *F. E. Compton & Company*, 1000 N. Dearborn St., Chicago, Ill.
- \*HILLBRANT, WILLIAM P., member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*HILLER, AUGUST, member (1916), *August Hiller*  
3015 Brownsville Rd., Pittsburgh, Pa.
- \*HILLS, HARRY W., associate (1931), partner, *Gilbertson & Hills*  
1315 Del Mar St., Fresno, Calif.
- \*HILTON, ALFRED N., member (1934), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- \*HILTON, W. P., member (1916), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- \*HIMMELBLAU, A., member (1925), [associate 1923], partner, *Arnold, Himmelblau & Co.*, 3518, 105 W. Adams St., Chicago, Ill.
- \*HIMMELBLAU, DAVID, member (1916), *David Himmelblau & Co.*  
942 First National Bank Bldg., Chicago, Ill.
- \*HINCKLEY, NATHANIEL BURT, member (1916), not in practice.  
745 Osceola Ave., St. Paul, Minn.
- \*HITCHCOCK, F. CHARLES, member (1925)  
749 S. Ogden Drive, Los Angeles, Calif.

## Alphabetical List of Members and Associates

- \*HITE, HUGH H., associate (1926), not in practice. Vice-President & secretary,  
*American Gas & Power Co.*, 60 Wall Tower, New York, N. Y.
- \*HODGE, ROBERT, JR., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*HOENIG, MORRIS J., member (1916), partner, *Hoening & Hoening*  
31 Clinton St., Newark, N. J.
- \*HOFER, DAVID J., associate (1922), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*HOFF, EDWIN N., associate (1916), not in practice. *Bureau of Internal Revenue*  
302 Custom House, Portland, Ore.
- \*HOFFMAN, LESLIE J., associate (1928), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*HOFFMAN, THOMAS G., member (1926), not in practice. Treasurer, *Foster, Wheeler Corp.*, 165 Broadway, New York, N. Y.
- \*HOGAN, THOMAS JOSEPH, member (1935), [associate 1920], partner, *Eckes & Dean*, 40 Rector St., New York, N. Y.
- HOLLAND, ARTHUR G., member (1927), not in practice. Manager, *Sidney Blumenthal & Co., Inc.*, Shelton, Conn.
- \*HOLTZMAN, ROBERT M., member (1916), *Robert M. Holtzman*  
1522 Lincoln-Liberty Bldg., Philadelphia, Pa.
- \*HOMES, HENRY, member (1916), partner, *Homes & Davis*  
521 Fifth Ave., New York, N. Y.
- \*HOOD, JOHN, JR., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*HOOD, WALTER, member (1916), partner, *Hood and Strong*  
1720 Shell Bldg., San Francisco, Calif.
- \*HOOPER, JOHN W., member (1923), [associate 1920], *John W. Hooper*  
511 Fifth Ave., New York, N. Y.
- \*HOOVER, S. E., member (1924), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- \*HOPE, J. WILLIAM, member (1935), partner, *J. Wm. Hope & Company*  
886 Main St., Bridgeport, Conn.
- \*HOPEWELL, HUGHES C., member (1933), with *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- \*HOPKINS, MILO B., member (1930), [associate 1927], partner, *Alexander Grant & Co.*, 233 Broadway, New York, N. Y.
- \*HOPSON, H. C., member (1916), partner, *H. C. Hopson & Co.*  
61 Broadway, New York, N. Y.
- HORE, FREDERICK, member (1922), not in practice. With *American Capital Corp.*, 711 Bank of America Bldg., Los Angeles, Calif.
- \*HORNBERGER, DONALD J., member (1930), [associate 1928], not in practice.  
Professor of business administration, *Ohio Wesleyan University*  
Delaware, Ohio
- \*HORNE, HENRY A., member (1916), partner, *Webster, Horne, Blanchard & Taylor*, 50 Broadway, New York, N. Y.
- \*HORWICH, FILLMORE, member (1934), *Fillmore Horwich & Co.*  
77 W. Washington St., Chicago, Ill.
- \*HOUGH, HARRY, member (1917), [associate 1916], partner, *Stagg, Mather & Hough*, 141 Broadway, New York, N. Y.
- \*HOULIHAN, DAVID F., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*HOUSE, CLAUDE W., associate (1925), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- \*HOUSTON, ALEXANDER MUIR, member (1916), not in practice. Treasurer,  
*Asiatic Petroleum Corp.*, 50 W. 50th St., New York, N. Y.
- \*HOUSTON, HAROLD L., member (1935), partner, *Robert Douglas & Co.*  
1 Federal St., Boston, Mass.
- \*HOUSTON, HARRY A., member (1934), *Harry A. Houston*  
116 E. Court St., Paris, Ill.

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- HOWARD, WILFRED N., member (1920), *Wilfred N. Howard*  
541 S. Spring St., Los Angeles, Calif.
- \*HOWELL, HARRY R., associate (1924), *Harry R. Howell Company*  
709 Kanawha Valley Bldg., Charleston, W. Va.
- \*HUDDERS, EUGENE R., member (1917), *Eugene R. Hudders*  
41 Union Sq., New York, N. Y.
- \*HUDDERS, MILTON, associate (1931), *Milton Hudders*  
41 Union Sq., New York, N. Y.
- \*HUENE, ARTHUR H., associate (1922), *Arthur H. Huene*  
51 Chambers St., New York, N. Y.
- \*HUFNAGEL, HENRY, member (1933), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- \*HUGHES, CHARLES L., member (1916), partner, *Hughes, Farrell & Compton*  
868 Broad St., Newark, N. J.
- \*HUGHES, ELLIOT B., member (1916), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*HUGHES, JAMES F., member (1916), partner, *Boyce, Hughes & Farrell*  
110 William St., New York, N. Y.
- \*HULING, GEORGE, associate (1935), *George Huling*  
2 Wall St., New York, N. Y.
- \*HULL, ROBERT S., associate (1916), not in practice. With *Tille and Mortgage Company*, 235 Main St., White Plains, N. Y.
- \*HUMMEL, CHARLES, member (1931), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*HUMPHREY, FREDERIC L., associate (1922), not in practice. Comptroller, *Miller & Lux, Inc.*, 1114 Merchants Exchange Bldg., San Francisco, Calif.
- \*HUMPHREY, HAROLD A., associate (1930), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*HUMPHREYS, HUGH G., associate (1925), *H. G. Humphreys*  
2123 N. Elwood Ave., Tulsa, Okla.
- \*HUMPHREYS, WILLIAM E., member (1916), *William E. Humphreys*  
701 Colorado Bldg., Denver, Colo.
- HUNT, H. W., member (1927), with *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*HUNT, JAMES W., member (1935), [associate 1934], partner, *Certified Audits Company*, Carolina Bank Bldg., Columbia, S. C.
- \*HUNTER, ALBERT E., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*HUNTER, ALEXANDER, member (1916), *Alexander Hunter & Co.*  
170 Broadway, New York, N. Y.
- \*HUNTER, EDWIN ENGLAND, member (1922), with *Young, Lamberton & Pearson*, 414 Castle & Cooke Bldg., Honolulu, T. H.
- \*HUNTER, GEORGE L. C., member (1931), not in practice. Land bank examiner, *Farm Credit Administration*, Washington, D. C.
- \*HUNTER, JOEL, member (1932), *Joel Hunter*  
Trust Company of Georgia Bldg., Atlanta, Ga.
- \*HURDMAN, FREDERICK H., member (1916), partner, *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*HURDMAN, GEORGE CHARLES, member (1928), partner, *Hurdman & Cranstoun*  
31 Mamaroneck Ave., White Plains, N. Y.
- \*HURLEY, WALTER A., member (1935), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*HURST, C. HARVEY, associate (1925), not in practice. With Treasury Dept., *Division of Disbursement*, 420 National City Bank Bldg., Manila, P. I.
- \*HURST, ROBERT A., associate (1920), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- HUTCHINSON, DONALD JOHN, member (1927), not in practice. Treasurer, *Commercial Credit Company*, Continental Illinois Bank Bldg., Chicago, Ill.
- \*HUTCHINSON, J. E., member (1916), partner, *Hutchinson & Hutchinson*  
408 Tower Petroleum Bldg., Dallas, Texas

### *Alphabetical List of Members and Associates*

- \*HUTCHINSON, J. E., JR., member (1916), partner, *Hutchinson & Hutchinson*  
408 Tower Petroleum Bldg., Dallas, Texas
- \*HUTCHINSON, ORION NEELY, member (1924), partner, *Haskins & Sells*  
501 Johnston Bldg., Charlotte, N. C.
- \*HUTCHISON, GEORGE E., member (1916), *George E. Hutchison & Company*  
1334, 30 N. LaSalle St., Chicago, Ill.
- \*HUTSON, JOHN RAYMOND, member (1923), not in practice. Secretary-treasurer, *The J. W. Crook Stores Co.*, Race and Ostend Sts., Baltimore, Md.
- \*HYANS, EDWARD M., member (1916), partner, *Hyans, Stern & Company*  
1441 Broadway, New York, N. Y.
- \*HYDE, RALPH K., member (1916), *Ralph K. Hyde*  
131 State St., Boston, Mass.
- \*HYSLOP, GEORGE K., member (1918), [associate 1917], partner, *Allen R. Smart & Co.*, 230 Park Ave., New York, N. Y.
- \*IFFLA, GEORGE H., member (1916), partner, *Cavanaugh & Iffla*  
271 Madison Ave., New York, N. Y.
- IMPER, ROBERT O., member (1934), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*IMUS, ARCH A., member (1922), partner, *Frame & Imus*  
1034 McKnight Bldg., Minneapolis, Minn.
- \*INGLIS, JOHN B., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*IRVING, BURTON M., member (1934), partner, *Irving & McKewen*  
Baltimore Trust Bldg., Baltimore, Md.
- \*IRVING, HORACE S., member (1934), [associate 1927], with *Price, Waterhouse & Co.*, 33 N. LaSalle St., Chicago, Ill.
- \*IRWIN, EDWIN ARTHUR, associate (1922), not in practice. Comptroller, *George H. Burr, Conrad & Broom, Inc.*  
490 California St., San Francisco, Calif.
- \*ISRAEL, EDWIN J., member (1929)  
136 E. 57th St., New York, N. Y.
- \*ISZARD, CLIFFORD E., member (1916), *Clifford E. Iszard*  
du Pont Bldg., Wilmington, Del.
- \*IVES, RAYMOND, member (1916), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*IVES, STEPHEN B., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
Healy Bldg., Atlanta, Ga.
- \*IVY, FRED E., member (1916), partner, *Bolin, Andrews & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- \*IZARD, HARRY C., member (1922), *Harry C. Izard & Co.*  
2176 Railway Exchange Bldg., St. Louis, Mo.
- \*JACKSON, BYRNE A., member (1934), partner, *Gilby, Penny, Hall & Co.*  
105 W. Adams St., Chicago, Ill.
- \*JACKSON, G. ARTHUR, member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- JACKSON, GEORGE P., member (1928), *George P. Jackson & Co.*  
1402 Commerce Bldg., Kansas City, Mo.
- \*JACKSON, J. HUGH, member (1922), [associate 1920], not in practice. Dean, Graduate School of Business, *Stanford University*, Calif.
- \*JACKSON, T., member (1923), partner, *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- \*JACKSON, WILLIAM C., member (1922), partner, *Richardson, Jackson & Co.*  
1444 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- \*JACOBS, BENJAMIN, associate (1919), *Benjamin Jacobs*  
Bellevue-Stratford Hotel, Philadelphia, Pa.
- \*JACOBSEN, F. S., member (1926), [associate 1923], *F. S. Jacobsen*  
420 Power Block, Helena, Mont.

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- \*JAFKE, JOHN, associate (1927), not in practice. Instructor of accounting,  
*College of the City of New York*, New York, N. Y.
- \*JAHN, REINHARDT G., member (1930), partner, *F. W. Lafrentz & Co.*  
208 S. LaSalle St., Chicago, Ill.
- \*JAMES, WILLIAM HARDIN, member (1925), partner, *William H. James & Associates*, 901 Hurt Bldg., Atlanta, Ga.
- JANES, ARTHUR R., member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*JANZEN, JOHN ALFRED, member (1927), partner, *John A. Janzen & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*JAQUES, RUPERT W., member (1918), *Rupert W. Jaques*  
7 Willow St., Lynn, Mass.
- \*JAQUITH, ALLEN F., member (1923), not in practice. Comptroller, *Saks-Herald Square*, Broadway & 34th St., New York, N. Y.
- \*JAUREGUY, ANTHONY, member (1930), [associate 1924], partner, *Price, Waterhouse & Co.*, 75 Federal St., Boston, Mass.
- \*JAY, HARRY M., member (1916), *Harry M. Jay*  
919 Bank of Commerce Bldg., Memphis, Tenn.
- \*JENNINGS, DONALD R., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*JEPPSON, D. S., associate (1928), *D. S. Jeppson*  
639 S. Spring St., Los Angeles, Calif.
- \*JIRGAL, JOHN, member (1926), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*JOHN, LEROY, member (1935), with *E. J. Dillon & Co.*  
500 National Fidelity Life Bldg., Kansas City, Mo.
- \*JOHNS, RALPH S., member (1933), with *Haskins & Sells*  
1505 National Newark Bldg., Newark, N. J.
- \*JOHNSON, ALEXANDER, member (1916), partner, *Martin, Johnson & Co.*  
7 S. Dearborn St., Chicago, Ill.
- \*JOHNSON, CLARENCE L., member (1935), partner, *T. M. Byxbee Company*  
205 Church St., New Haven, Conn.
- \*JOHNSON, DAVID L., member (1935), with *Richard S. Wyler & Co.*  
1410 Dierks Bldg., Kansas City, Mo.
- \*JOHNSON, ERNEST F., member (1935), with *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- \*JOHNSON, FREDERICK, member (1916), *Frederick Johnson*  
1609 N. Alexandria Ave., Los Angeles, Calif.
- \*JOHNSON, GEORGE P., member (1917), [associate 1916], *George P. Johnson & Co.*, 1001, 10 S. LaSalle St., Chicago, Ill.
- \*JOHNSON, IVER R., member (1926), partner, *Johnson, Atwater & Co.*  
221 N. LaSalle St., Chicago, Ill.
- \*JOHNSON, J. FREDERICK, associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- \*JOHNSON, PAUL C., member (1916), *Paul C. Johnson & Co.*  
120 S. LaSalle St., Chicago, Ill.
- \*JOHNSTON, CLARENCE EDWARD, member (1916)  
4834 S. Halsted St., Chicago, Ill.
- \*JOHNSTON, D. V., member (1916), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- \*JOHNSTON, WILLIAM W., member (1934), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- \*JONES, ARCHIE B., associate (1923), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*JONES, ARTHUR, member (1929), *Arthur Jones*  
P. O. Box 1307, Okmulgee, Okla.
- \*JONES, ARTHUR L., member (1922), partner, *Simonton, Jones & Co.*  
1211 Mahoning Bank Bldg., Youngstown, Ohio
- \*JONES, CHARLES STONE, associate (1922), not in practice. Vice-president,  
*Rio Grande Oil Co.*, 855 Subway Terminal Bldg., Los Angeles, Calif.

### *Alphabetical List of Members and Associates*

- \*JONES, CHARLES W., member (1922), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*JONES, EMLYN E., associate (1922), *Emllyn E. Jones*  
820 Land Title Bldg., Philadelphia, Pa.
- \*JONES, HOMER K., member (1916), *Homer K. Jones & Co.*  
616 Falls Bldg., Memphis, Tenn.
- \*JONES, J. WELDON, member (1928), not in practice. Auditor of the Philippine  
Islands, Manila, P. I.
- \*JONES, LAURENCE H., associate (1929), not in practice. Examiner, *Federal*  
*Reserve Board*, Washington, D. C.
- \*JONES, ROBERT C. B., member (1930), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- \*JONES, ROBERT HALE, member (1916), partner, *Homer K. Jones & Co.*  
616 Falls Bldg., Memphis, Tenn.
- \*JOPLIN, J. PORTER, member (1916), not in practice.  
231 S. LaSalle St., Chicago, Ill.
- \*JORDAN, CHESTER A., member (1917), partner, *Jordan & Jordan*  
465 Congress St., Portland, Maine
- \*JORDAN, HAROLD C., member (1920), [associate 1918], partner, *Jordan &*  
*Jordan*, 465 Congress St., Portland, Maine
- \*JORDAN, J. RAYMOND, member (1933), [associate 1928], with *Price, Waterhouse*  
*& Co.*, 506 Olive St., St. Louis, Mo.
- \*JORGENSEN, J. H., associate (1922), partner, *Jorgenson Bunn & Black*  
41 Sutter St., San Francisco, Calif.
- \*JOSEPHS, NATHAN, associate (1919), *Nathan Josephs & Co.*  
390 Main St., Worcester, Mass.
- \*JUDD, ORRIN R., member (1916), not in practice.  
539 Eastern Parkway, Brooklyn, N. Y.
- \*JUMONVILLE, HENRY J., member (1927), partner, *Haskins & Sells*  
506 Hibernia Bank Bldg., New Orleans, La.
- \*KADISON, LOUIS, member (1916), *Louis Kadison*  
Woolworth Bldg., New York, N. Y.
- \*KAESSHAEFER, R. P., member (1933), with *Price, Waterhouse & Co.*  
1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- \*KAHN, SIDNEY B., member (1933), [associate 1931], *Sidney B. Kahn*  
10 E. 40th St., New York, N. Y.
- \*KALBFLEISH, EDWIN, member (1933), with *Haskins & Sells*  
418 Olive St., St. Louis, Mo.
- \*KALTEUX, FRANK M., member (1932), partner, *Kalteux-Larson & Associates*  
100 N. LaSalle St., Chicago, Ill.
- \*KANE, JOSEPH M., member (1925), *Joseph M. Kane & Co.*  
127 N. Dearborn St., Chicago, Ill.
- \*KAPLAN, SAMUEL, member (1926), *Samuel Kaplan & Co.*  
175 Fifth Ave., New York, N. Y.
- \*KARMEL, ABRAHAM, member (1916), *Abraham Karmel*  
17 E. 42nd St., New York, N. Y.
- \*KARNS, HARRY L., member (1926), [associate 1921], *Harry L. Karns*  
Route 10, Box 347, Indianapolis, Ind.
- \*KARSHNER, ROY, member (1930), partner, *Bennett, Karshner & Co.*  
213 Palmer Bldg., Atlanta, Ga.
- \*KEAST, GEORGE R., member (1920), partner, *Lybrand, Ross Bros. & Mont-*  
*gomery*, 2 Pine St., San Francisco, Calif.
- \*KEATING, WILLIAM L., member (1934), partner, *Miller, Donaldson & Co.*  
80 Broad St., New York, N. Y.
- \*KEAYS, ROLAND B., member (1935), partner, *Evans Audit Co.*  
2035 Dime Bank Bldg., Detroit, Mich.
- \*KEENAN, THOMAS J., member (1924), [associate 1921], not in practice. Ac-  
countant, *Columbia Gas & Electric Corp.*  
800 Union Trust Bldg., Pittsburgh, Pa.

# American Institute of Accountants Year-Book

- \*KEIGHTLEY, LOUIS H., associate (1932), *Louis H. Keightley*  
323 Davidson Bldg., Sioux City, Iowa
- \*KELLER, CHARLES J., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- KELLER, FREDERICK C., JR., member (1923), *Frederick C. Keller, Jr.*  
Bridgton, Maine
- \*KELLER, HARRY A., member (1916), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
- \*KELLER, WARREN H., member (1928), not in practice. Accountant, *Webster Securities Corp.*, 327 S. LaSalle St., Chicago, Ill.
- \*KELLY, C. L., associate (1923), not in practice. Professor, *University of Oregon*, Eugene, Ore.
- \*KELLY, DANIEL J., member (1928), [associate 1923], not in practice. Treasurer, *Roche, Williams & Cunningham*, 310 S. Michigan Ave., Chicago, Ill.
- \*KELLY, FREDERICK W., member (1930), partner, *J. Edward MacDermott & Co.*, 347 Madison Ave., New York, N. Y.
- \*KELLY, JOHN M., member (1924), *John M. Kelly*,  
15 Park Pl., New York, N. Y.
- \*KELLY, LINCOLN G., member (1919), *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- \*KELLY, WILLIAM P., member (1916), not in practice. Comptroller, *International Harvester Co.*, Harvester Bldg., Chicago, Ill.
- \*KELSO, P. H., member (1920), with *D. L. Frawley*  
614 Oliver Bldg., Pittsburgh, Pa.
- \*KELSON, PAUL ALBERT, member (1933), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- \*KENDRICK, WAYNE, member (1923), partner, *Wayne Kendrick & Co.*  
20 Rust Bldg., Washington, D. C.
- \*KENYON, MAX A., member (1933), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*KEPPLE, FRANCIS E., member (1931), partner, *W. O. Ligon & Co.*  
716 W. T. Waggoner Bldg., Ft. Worth, Texas
- \*KERR, ERROL, member (1917), partner, *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- \*KERR, FRANK L., member (1927), partner, *Thorne, Mulholland, Howson & McPherson*, 1018 Federal Bldg., Toronto, Ontario, Canada
- \*KERR, PROCTOR H., member (1932), partner, *Arthur Young & Co.*  
1010 Fairfax Bldg., Kansas City, Mo.
- \*KERSLAKE, JOHN F., member (1929), with *Will-A. Clader*  
903 Packard Bldg., Philadelphia, Pa.
- \*KESSELL, RICHARD W., associate (1934), with *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- \*KESSLER, E. G. H., member (1916), partner, *Kessler, Cartall & Co.*  
804 LaSalle Bldg., St. Louis, Mo.
- \*KESTER, ROY B., member (1933), [associate 1916]. Professor of accounting,  
*Columbia University*, New York, N. Y.
- \*KIEFER, WALTER E., member (1934), partner, *Adams, Cobb & Becker*  
110 E. 42nd St., New York, N. Y.
- \*KIERSTED, R. W., member (1934), with *Barrow, Wade, Guthrie & Co.*  
2029 Union Trust Bldg., Cleveland, Ohio
- \*KILDUFF, FREDERIC W., associate (1921)  
59 W. 12th St., New York, N. Y.
- \*KILROE, W. R. R., member (1916), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*KIMBALL, GARDNER W., member (1916), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*KINARD, CADDIE H., member (1922), *Caddie H. Kinard*  
401 Armstrong Bldg., El Dorado, Ark.
- \*KING, THOMAS J., member (1927), partner, *R. T. Lingley & Co.*  
120 Broadway, New York, N. Y.



## *Alphabetical List of Members and Associates*

- \*KINGMAN, ETHEL S., member (1925), [associate 1922], with *Herbert F. French & Company*, 100 Summer St., Boston, Mass.
- \*KINGSTON, S. CARLTON, member (1934), [associate 1924], partner, *Stern, Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- KIRKBRIDE, FREDERICK, member (1924), [associate 1923], with *Price, Waterhouse & Co.*, 530 W. 6th St., Los Angeles, Calif.
- \*KIRKLAND, ROBERT S., member (1929), with *Peat, Marwick, Mitchell & Co.*, 1550 Russ Bldg., San Francisco, Calif.
- \*KIRKPATRICK, WILLIAM C., member (1929)  
4700 Connecticut Ave., N. W., Washington, D. C.
- \*KLAUDER, LAWRENCE J., member (1923), *Lawrence J. Klauder*  
722 Schaff Bldg., Philadelphia, Pa.
- \*KLEHFOTH, ALBERT H., member (1924), partner, *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*KLEIN, CHARLES A., member (1916), partner, *Charles A. Klein & Company*  
551 Fifth Ave., New York, N. Y.
- \*KLEIN, JOSEPH J., member (1916), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- \*KLEIN, TOBIAS, associate (1923), *Tobias Klein*  
241 Coleridge St., Manhattan Beach, Brooklyn, N. Y.
- \*KNEELAND, RICHARD C., associate (1935), partner, *P. H. Kneeland & Co.*  
1411 Public Service Bldg., Portland, Ore.
- \*KNIGHT, PAUL K., member (1924), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*KNOEPPPEL, FREDERICK J., member (1916), with *Lybrand, Ross Bros. & Montgomery*, 621 S. Spring St., Los Angeles, Calif.
- \*KNOLLMULLER, AUGUST L., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*KNOX, MARSHALL G., member (1931), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*KNUST, HENRY, member (1922), partner, *Knust & Everett*  
15 Lewis St., Hartford, Conn.
- \*KOCH, JOHN H., member (1916), partner, *John H. Koch & Co.*  
70 Pine St., New York, N. Y.
- \*KOELSCH, HENRY L., member (1924), *Henry L. Koelsch*  
63 Wall St., New York, N. Y.
- \*KOHLEH, ERIC L., member (1916), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*KOHLEH, FRANK E., JR., member (1931), *Frank E. Kohler and Company*  
1 N. LaSalle St., Chicago, Ill.
- \*KOHNEKE, FREDERICK CHARLES, member (1930), with *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- \*KONOPAK, LOTHAR T., member (1920), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- \*KORK, LOUIS D., member (1929), [associate 1928], with *Lybrand, Ross Bros. & Montgomery*, 707 Porter Bldg., Portland, Ore.
- \*KORTJOHN, MARTIN, member (1929), partner, *Martin Kortjohn & Co.*  
10 E. 40th St., New York, N. Y.
- \*KORTJOHN, MARTIN F., member (1930), partner, *Martin Kortjohn & Co.*  
10 E. 40th St., New York, N. Y.
- \*KRACKE, EDWARD A., member (1922), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*KRAHE, LESTER A., member (1932)  
8355 Lefferts Blvd., Kew Gardens, L. I., N. Y.
- \*KREKSTEIN, ISADORE H., member (1933), partner, *Laventhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- \*KREMER, LOUIS, member (1926), *Louis Kremer*  
191 Merrimack St., Haverhill, Mass.
- \*KRIEGSHAUSER, WALTER G., member (1934), *Walter G. Kriegshauser & Co.*  
822 Bank of Commerce Bldg., St. Louis, Mo.

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- \*KROEGER, EMIL, member (1924), [associate 1916], partner, *Anderson, Kroeger & Co.*, 601 Metropolitan Bank Bldg., Minneapolis, Minn.
- \*KROEHL, HOWARD, member (1934), partner, *Howard Kroehl & Company*  
105 W. Adams St., Chicago, Ill.
- \*KROHN, THEODORE, member (1920), partner, *Theodore Krohn & Co.*  
9 Clinton St., Newark, N. J.
- \*KRUEGER, EDWARD WM., member (1922), [associate 1920], partner, *Walton, Joplin, Langer & Co.*, 231 S. LaSalle St., Chicago, Ill.
- \*KRUEGER, JUDSON E., member (1932), [associate 1920], partner, *John F. Forbes & Company*, Crocker Bldg., San Francisco, Calif.
- \*KUMBLAD, ELMER G., member (1933), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- \*KURTZ, WADE, member (1919), partner, *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- \*LABONTE, FRANK G., member (1916), not in practice. Comptroller, *Marsh & McLennan, Inc.*, 164 W. Jackson Blvd., Chicago, Ill.
- \*LACKEY, HOMER M., associate (1920)  
2446 Wilson Ave., Chicago, Ill.
- \*LAIRD, FREDERICK CHARLES, associate (1927), with *Brummel, Curran & Co.*  
111 W. Washington St., Chicago, Ill.
- \*LAIRD, JOHN K., member (1916), partner, *John K. Laird & Co.*  
111 W. Monroe St., Chicago, Ill.
- LAMB, JAMES A., member (1922), not in practice. Vice-president, *Broadway Department Store, Inc.*, 401 S. Broadway, Los Angeles, Calif.
- \*LAMBERTON, J. K., member (1922), partner, *Young, Lamberton & Pearson*  
414 Castle & Cooke Bldg., Honolulu, T. H.
- \*LANDON, WILLIAM P., associate (1916), not in practice. With *State Banking Department*, State Capitol, Hartford, Conn.
- \*LANDWEHR, GEORGE, member (1934), with *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- \*LANG, JOHN J., member (1933), [associate 1919], *John J. Lang*  
801 LaSalle Bldg., St. Louis, Mo.
- \*LANGDON, W. E., member (1916), *W. E. Langdon*  
733 Huntington Bank Bldg., Columbus, Ohio
- \*LANGE, ALBERT W., associate (1923), with *S. D. Leidesdorf & Co.*  
208 N. Broadway, St. Louis, Mo.
- \*LANGER, CHARLES H., member (1916), partner, *Walton, Joplin, Langer & Co.*  
332 S. Michigan Ave., Chicago, Ill.
- \*LANGRALL, HERBERT L., member (1932), *H. L. Langrall & Co.*  
American Bldg., Baltimore, Md.
- \*LANKSTON, JOHN O., member (1934), with *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- \*LARKIN, W. W., member (1922), partner, *Clarke & Larkin*  
308 Masonic Temple, Manila, P. I.
- \*LARSON, H. WILLIAM, member (1932), with *Herbert F. French & Company*  
Woolworth Bldg., New York, N. Y.
- \*LASHER, NORRIS R., member (1923), partner, *John H. Koch & Co.*  
70 Pine St., New York, N. Y.
- \*LATIMER, JAMES D., member (1916)  
5420 Westford Rd., Olney Park, Philadelphia, Pa.
- \*LAUDER, ROBERT B., member (1926), [associate 1925], partner, *Lauder & Kelly*, 324 Press Bldg., Binghamton, N. Y.
- \*LAUX, CLETUS M., member (1935), partner, *Lawrence Scudder & Co.*  
2363 Union Guardian Bldg., Detroit, Mich.
- \*LAVENTHOL, LEWIS J., member (1933), partner, *Laventhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- \*LAW, WILLIAM WEBSTER, member (1923), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.

## *Alphabetical List of Members and Associates*

- \*LAWRENCE, THOMAS HOEL, member (1920), partner, *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- \*LAWTON, GEORGE R., member (1916), *George R. Lawton*  
Tiverton, R. I.
- \*LAWTON, WILLARD H., member (1916), *Willard H. Lawton*  
230 Windemere Ave., Wayne, Pa.
- \*LEACH, FREDERIC R., associate (1924), *Frederic R. Leach*  
116 Lorraine Ave., Upper Montclair, N. J.
- \*LEACH, JAMES ARCHIBALD, member (1935), partner, *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.
- \*LEAMY, R. H., member (1918), [associate 1917], partner, *Stagg, Mather & Hough*, 141 Broadway, New York, N. Y.
- \*LECLEAR, WALTER M., member (1916), partner, *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.
- \*LEE, C. H., member (1927), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*LEE, FREDERIC M., member (1916), *Frederic M. Lee*  
485 California St., San Francisco, Calif.
- \*LEE, HENRY J., member (1932), *Henry J. Lee*  
11 Walker St., Pawtucket, R. I.
- \*LEE, JOHN F., associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- \*LEETE, HARRY OSBORN, associate (1920), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*LEFFERTS, WILLIAM REUBEN, member (1922), partner, *Wm. Reuben Lefferts & Co.*, 1622 Lincoln-Liberty Bldg., Philadelphia, Pa.
- \*LEFFLER, EDWIN ELLSWORTH, member (1920), [associate 1919], *Edwin E. Leffler*, 1300 Genesee Bldg., Buffalo, N. Y.
- \*LEGARDEUR, RENÉ J., member (1932), partner, *R. J. LeGardeur & Company*  
803 Baronne Bldg., New Orleans, La.
- LEGGATE, ROBERT, member (1933), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- \*LEGH-JONES, JOHN H., associate (1931), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*LEHMAN, GEORGE J., member (1925), with *Touche, Niven & Co.*  
1052 Hanna Bldg., Cleveland, Ohio
- \*LEIDESDORF, SAMUEL D., member (1916), partner, *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*LEIGHT, MILTON, associate (1921), *Milton Leight*  
475 Fifth Ave., New York, N. Y.
- \*LEISTER, HERBERT A., member (1923), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*LEITCH, E. AUSTIN, member (1916), *E. Austin Leitch*  
211 Mutual Bldg., Richmond, Va.
- \*LEITNER, NICHOLAS A., member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- LEMASTER, ELLIS, member (1917), partner, *LeMaster, Cannon & Daniels*  
412 Symons Bldg., Spokane, Wash.
- \*LEMASTER, EUSTACE, member (1922), [associate, 1920], partner, *LeMaster, Cannon & Daniels*, 412 Symons Bldg., Spokane, Wash.
- \*LENHART, NORMAN J., member (1924), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*LENK, MAXIMILIAN C., associate (1932), with *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- \*LEO, ROBERT J., member (1927), *Robert J. Leo*  
American Bank Bldg., Portland, Ore.
- \*LESLIE, WILLIAM, member (1934), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- \*LEVESQUE, CHARLES A., associate (1932), *Charles A. Levesque*  
1031 S. Broadway, Los Angeles, Calif.

# American Institute of Accountants Year-Book

- \*LEVICK, WILLIAM A., member (1927), partner, *William A. Levick & Co.*  
901 Market Street National Bank Bldg., Philadelphia, Pa.
- \*LEVY, ABRAHAM, associate (1924), not in practice. Comptroller, *Goldenrod Brewery*, 1 Bushwick Pl., Brooklyn, N. Y.
- \*LEVY, S. FRANK, member (1935), partner, *William Clabaugh & Co.*  
1128 Earle Bldg., Washington, D. C.
- \*LEWIS, ARCHER D., member (1934), [associate 1925], *Archer D. Lewis*  
716 Security Bldg., Denver, Colo.
- LEWIS, THEODORE JOHN, member (1926), with *Wolf and Company*  
932 Union Trust Bldg., Chicago, Ill.
- \*LIEB, G. CARLE, member (1924), with *Barrow, Wade, Guthrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- \*LIEBEN, JACK BERNHARD, member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*LILLY, LEWIS, member (1927), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*LINGLE, H. B., associate (1920), not in practice. Assistant treasurer, *Revere Copper and Brass, Inc.*, Rome, N. Y.
- \*LINGLEY, A. G., member (1916), not in practice. With *Davis & Wagner*  
120 Broadway, New York, N. Y.
- \*LINK, CHARLES C., member (1916), *Charles C. Link*  
299 Madison Ave., New York, N. Y.
- \*LINVILL, WALKER E., member (1916), partner, *Wilson, Linvill & Parry*  
12 S. Twelfth St., Philadelphia, Pa.
- \*LITTLE, GEORGE P., associate (1935), with *Baird, Kurtz & Dobson*  
215 National Bank Bldg., Joplin, Mo.
- \*LITTLE, W. PAXTON, member (1916), not in practice. Treasurer, *Niagara Hudson Power Corp.*, 15 Broad St., New York, N. Y.
- \*LLOYD, JOHN S., member (1935), partner, *Lloyd and Stevens*  
706 Guaranty Bldg., Indianapolis, Ind.
- \*LLOYD, R. C., member (1916), *R. C. Lloyd*  
611 Cotton Exchange Bldg., New Orleans, La.
- \*LOBELL, NATHANIEL, member (1922), *Nathaniel Lobell & Co.*  
11 W. 42nd St., New York, N. Y.
- LOCKE, MORTON FIELD, member (1926), with *Davies & Davies*  
103 Park Ave., New York, N. Y.
- \*LOEWENWARTER, PAUL L., member (1916), partner, *Loewenwarter, Teich & Co.*, 551 Fifth Ave., New York, N. Y.
- \*LOFLIN, WILLIAM F., member (1934), partner, *William F. Loflin & Co.*  
312 Columbus Bank & Trust Co. Bldg., Columbus, Ga.
- \*LOOMIS, ARTHUR M., member (1916), partner, *Arthur M. Loomis & Co.*  
412 W. 6th St., Los Angeles, Calif.
- \*LORD, CLARKSON E., member (1916), partner, *Lord & Lord*  
342 Madison Ave., New York, N. Y.
- \*LORD, ELBRIDGE LENNON, member (1925), [associate 1923], with *Arthur Young & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*LORD, R. H., member (1916), partner, *J. B. Boyd, Wrigley & Co.*  
55 Brown St., Manchester, England
- \*LOTHROP, ERNEST O., member (1922), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*LOUCKS, ELTON C., member (1928), partner, *John M. Gilchrist Co.*  
837 Omaha National Bank Bldg., Omaha, Nebr.
- \*LOUDON, ROBERT C., member (1933), with *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- \*LOVE, HENRY D., member (1916), with *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*LOVELACE, MEREDITH B., member (1916), partner, *Townsend & Dix*  
280 Broadway, New York, N. Y.

## *Alphabetical List of Members and Associates*

- \*LOVIBOND, ARTHUR M., member (1916), partner, *Haskins & Sells*  
6a Bellevue Strasse, Berlin, Germany
- \*LUDEWIG, HERMANN E., member (1916), partner, *Ludewig & Deutsch*  
580 Fifth Ave., New York, N. Y.
- \*LUDOLPH, GEORGE C., member (1933), with *Touche, Niven & Co.*  
852 McKnight Bldg., Minneapolis, Minn.
- \*LUDWIG, JOSEPH, member (1916), not in practice. Agent, *Bureau of Internal Revenue*, Philadelphia, Pa.
- LUMBARD, RICHARD F., associate (1932), with *Barrow, Wade, Guthrie & Co.*  
611 Santa Fé Bldg., Dallas, Texas
- \*LUNS福德, HARRY E., member (1922), partner, *Lunsford, Barnes & Co.*  
1003 Insurance Exchange Bldg., Kansas City, Mo.
- \*LUTZ, CARL W., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- \*LUZ, GEORGE, member (1923), *George Luz*  
551 Fifth Ave., New York, N. Y.
- \*LYBRAND, WILLIAM M., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*LYMAN, G. V. W., member (1916), partner, *Moses, Rittler & Dienes*  
630 Audubon Bldg., New Orleans, La.
- \*LYNCH, PETER F., member (1929), partner, *Allen R. Smart & Co.*  
230 Park Ave., New York, N. Y.
- LYNDE-LOCKWOOD, JOHN, member (1916), *J. Lynde-Lockwood*  
2a Capuchinas No. 37, Mexico, D. F.
- \*LYNN, AUDIE JOHN, associate (1924), *Audie John Lynn*  
1476 Starks Bldg., Louisville, Ky.
- \*LYNNE, W. SAREL, member (1916), partner, *Lynne & Co.*  
1201 Cunard Bldg., Philadelphia, Pa.
- \*MAAS, ALFRED N., member (1924), [associate 1922], partner, *Maas & Ginsberg*  
295 Madison Ave., New York, N. Y.
- \*MACALPINE, JOHN C., member (1917), partner, *J. C. MacAlpine & Son*  
1411 Walnut St., Philadelphia, Pa.
- \*MACALPINE, JOHN C., JR., member (1934), partner, *J. C. MacAlpine & Son*  
1411 Walnut St., Philadelphia, Pa.
- \*MACBAIN, R. C., associate (1925), not in practice. Treasurer, *Atlantic Gulf and West Indies Steamship Lines*, Pier 13, East River, New York, N. Y.
- \*MACDERMOTT, J. EDWARD, member (1930), partner, *J. Edward MacDermott & Co.*, 347 Madison Ave., New York, N. Y.
- \*MACDONALD, R. O., member (1916), with *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- \*MACDOW, G. WILSON, member (1916), *G. Wilson MacDow*  
311, 234 Boylston St., Boston, Mass.
- \*MACGREGOR, MALCOLM, member (1924), [associate 1923], with *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- \*MACK, HARRY J., member (1931), partner, *Mack, Attix & Co.*  
610 Equitable Bldg., Wilmington, Del.
- \*MACKENZIE, D. D. F., member (1916), not in practice.  
134 Otter Rock Dr., Greenwich, Conn.
- \*MACKENZIE, DUNCAN GORDON, member (1926), with *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- \*MACKENZIE, THOMAS A., member (1929), [associate 1924], partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*MACKIE, CHARLES, member (1925), *Charles Mackie*  
615 Forty-Second Ave., San Francisco, Calif.
- \*MACKLIN, CHESTER R., member (1934), with *Price, Waterhouse & Co.*  
1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- \*MACLACHLAN, MURDOCH W., member (1925), partner, *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.

## American Institute of Accountants Year-Book

- \*MACLEOD, ELWIN, member (1933), partner, *MacLeod & McManus*  
75 Federal St., Boston, Mass.
- MACLETCHIE, JOHN, member (1916), not in practice. Auditor, *The American Metal Company, Ltd.*, 61 Broadway, New York, N. Y.
- \*MACMAHON, AMBROSE G., member (1921), *A. G. MacMahon*  
Robert E. Lee Hotel, San Antonio, Texas
- \*MACNAB, JOHN BROWN, member (1934), partner, *Hatter & Macnab*  
1901 First National Bank Bldg., Baltimore, Md.
- \*MACNICOL, ALEXANDER MACLEAN, member (1930), partner, *Greenman, MacNicol & Co.*, 30 Vesey St., New York, N. Y.
- \*MACRAE, FARQUHAR J., member (1916), *Farquhar J. MacRae & Co.*  
90 Wall St., New York, N. Y.
- \*MACTAVISH, DONALD, member (1929), partner, *Arthur Young & Co.*  
629 S. Hill St., Los Angeles, Calif.
- \*MADDEN, JOHN T., member (1916), not in practice. Dean, School of Commerce, Accounts and Finance, *New York University*  
Washington Square East, New York, N. Y.
- \*MADDEN, WILLIAM J., member (1931), [associate 1927]  
1628 W. 50th St., Kansas City, Mo.
- \*MADDISON, LAURENCE B., member (1932), not in practice. With *Utilities Power & Light Corp.*, 327 S. LaSalle St., Chicago, Ill.
- \*MADORNO, DANIEL J., member (1930), with *Will-A. Clader*  
903 Packard Bldg., Philadelphia, Pa.
- \*MADSEN, LOUIS S., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*MAGGIONI, PETER J., member (1934), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- \*MAHONE, ALBERT W., member (1923), *A. W. Mahone & Co.*  
120 S. LaSalle St., Chicago, Ill.
- \*MAHONY, JOHN, member (1935), partner, *Ring & Mahony*  
1007 Biscayne Bldg., Miami, Fla.
- \*MAIN, FRED L., member (1929), partner, *Main & Co.*  
1 Wall St., New York, N. Y.
- \*MAIN, WILLIAM R., member (1916), partner, *Main & Co.*  
1900 Packard Bldg., Philadelphia, Pa.
- \*MAKAY, ALEXANDER F., member (1916), partner, *Alexander F. Makay & Co.*  
245 Fifth Ave., New York, N. Y.
- \*MALLETT, L. A., member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MANLEY, LAWRENCE O., member (1923), [associate 1921], partner, *Wayne Kendrick & Co.*, 20 Rust Bldg., Washington, D. C.
- \*MANN, ALAN GRANT, member (1934), with *Scholefield, Wells & Baxter*  
922 Kearns Bldg., Salt Lake City, Utah
- \*MANN, HARVARD L., member (1934), partner, *Spark, Mann & Co.*  
60 State St., Boston, Mass.
- \*MANNERS, HAROLD T., member (1933), *Harold T. Manners*  
1124 Financial Center Bldg., San Francisco, Calif.
- \*MANSLEY, ROBERT H., member (1916), not in practice.  
Mayflower Ave., Massapequa Park, L. I., N. Y.
- \*MAPES, LESTER D., member (1916), with *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*MARE, ROBERT C., member (1933), partner, *Mare & Company*  
506 Olive St., St. Louis, Mo.
- \*MARK, DAVID L., associate (1922), partner, *Louis Sturz & Co.*  
1501 Broadway, New York, N. Y.
- \*MARKEL, ARNOLD, member (1923), partner, *Arnold Markel & Co.*  
2 Lafayette St., New York, N. Y.
- \*MARKEL, GIDEON H., member (1935), partner, *Thompson & Markel*  
1411 Walnut St., Philadelphia, Pa.

## Alphabetical List of Members and Associates

- \*MARKOVITS, WILLIAM B., member (1934), *William B. Markovits & Staff*  
1 North St., Middletown, N. Y.
- \*MARRIN, NEAL ROBERT, associate (1934), with *W. O. Ligon & Company*  
716 W. T. Waggoner Bldg., Ft. Worth, Texas
- \*MARSH, WILLIAM F., member (1927), partner, *Lybrand, Ross Bros. & Montgomery*, 1601 Union Bank Bldg., Pittsburgh, Pa.
- \*MARSHALL, PERRY R. F., member (1927), [associate 1925], not in practice.  
Comptroller, *Puritan Ice Co.*, P. O. Box 618, Santa Barbara, Calif.
- \*MARTIN, CHRIS M., member (1931), with *Lybrand, Ross Bros. & Montgomery*  
1715 Continental Illinois Bank Bldg., Chicago, Ill.
- \*MARTIN, E. C., member (1925), [associate 1925], *E. C. Martin & Co.*  
425 Finance Bldg., Kansas City, Mo.
- \*MARTIN, FRANCIS C., associate (1928), not in practice. Accountant, *Sinclair Refining Company*, 45 Nassau St., New York, N. Y.
- \*MARTIN, FREDERICK, member (1935), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- \*MARTIN, GLEN E., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*MARTIN, JOSEPH LOUIS, associate (1922), not in practice. President, *Oil Exploration Company*, 405 Lexington Ave., New York, N. Y.
- \*MARTIN, OSCAR R., member (1930), partner, *Martin & Cole*  
309 Federal Trust Bldg., Lincoln, Nebr.
- \*MARTIN, ROBERT W., member (1916), partner, *Martin, Johnson & Co.*  
7 S. Dearborn St., Chicago, Ill.
- \*MARVIN, CHARLES L., member (1934), *Charles L. Marvin*  
246 State St., Schenectady, N. Y.
- \*MASCHEK, O. H., member (1934), partner, *Phelps, Maschek & Richardson*  
609 American National Bank Bldg., Beaumont, Texas
- \*MASTERS, CHARLES E., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*MASTERS, J. E., member (1916), not in practice.  
71 Monadnock Rd., Chestnut Hill, Mass.
- \*MATHER, CHARLES E., member (1916), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*MATHER, C. RONALD, member (1929), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*MATHEWS, J. WOODROW, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*MATHIESON, EDWIN, member (1934), *Edwin Mathieson*  
612 First National Bank Bldg., Great Falls, Mont.
- \*MATHIESON, JOHN K., member (1921), partner, *Mathieson, Aithen & Co.*  
Packard Bldg., Philadelphia, Pa.
- \*MATHIS, FORREST, member (1928), with *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- \*MATSON, JOSEPH R., member (1933), with *Beesley, Wood & Co.*  
609 First National Bank Bldg., Salt Lake City, Utah
- \*MATTESON, HAROLD JAMES, member (1926), with *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
- \*MATTESON, JAMES S., member (1916), partner, *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
- \*MATTHEWS, CHARLES, member (1921)  
204 Lincoln Ave., Brooklyn, N. Y.
- \*MATTHEWS, GEORGE H., member (1922), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*MATTHEWS, HOWARD BIERLY, member (1935), not in practice. Financial Secretary, *The Oriental Institute*,  
University of Chicago, 1155 E. 58th St., Chicago, Ill.
- \*MATTHEWS, T. B., associate (1927), not in practice. With *First National Co.*, St. Louis, Mo.

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- \*MATTHEWS, WILLIAM A., member (1922), not in practice. Treasurer, *Franklin Simon & Co.*, 414 Fifth Ave., New York, N. Y.
- \*MATTINGLY, BENNETT D., associate (1920), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- \*MATTISON, MAHLON WALLACE, member (1935), partner, *Mattison & Davey*  
707 S. Hill St., Los Angeles, Calif.
- \*MAXCY, CHARLES J., member (1916), *Charles J. Maxcy*  
2842 Grand Central Terminal, New York, N. Y.
- \*MAXWELL, GEORGE A., member (1921), not in practice. Comptroller, *Manufacturers Finance Co.*, Baltimore Trust Bldg., Baltimore, Md.
- \*MAY, GEORGE O., member (1916), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*MAYHEW, H. GRADY, associate (1925), with *McCammon, Morris & Pickens*,  
Fair Bldg., Ft. Worth, Texas
- \*MAYHEW, WAYNE E., member (1934), *Wayne E. Mayhew*  
First National Bank Bldg., Ogden, Utah
- \*MAYO, RALPH B., member (1931), [associate 1916], partner, *Ralph B. Mayo & Co.*, 1200 Security Bldg., Denver, Colo.
- \*MAYORS, W., member (1916), partner, *Benner, Mayors & Co.*  
608 Lauderman Bldg., St. Louis, Mo.
- \*MAZUR, HERMAN F., member (1934), partner, *Z. T. McGuire & Company*  
624 Adams Bldg., Port Arthur, Texas
- \*MCADAM, WILLIAM, member (1916), partner, *William McAdam & Co.*  
461 Empire Bldg., Seattle, Wash.
- \*MCALLISTER, EDWARD A., member (1916), *Edward A. McAllister*  
2 Rector St., New York, N. Y.
- MCALPINE, D. P., member (1931), partner, *Rankin & McAlpine*  
701 Mercantile Bank Bldg., Dallas, Texas
- \*MCARDLE, JOSEPH J., member (1921), partner, *McArdle & McArdle*  
42 Broadway, New York, N. Y.
- MCAARTHUR, ROBERT, member (1923), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- \*MCAVOY, WILLIAM J., member (1916), with *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*MCBEAN, JAMES, associate (1934), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- \*MCBRIDE, JAMES R., member (1930), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- MCCABE, JOHN F., member (1932), partner, *R. T. Lingley & Co.*  
1044, 120 Broadway, New York, N. Y.
- \*MCCAFFREY, HENRY S., member (1926), *Henry S. McCaffrey*  
Land Title Bldg., Philadelphia, Pa.
- MCCALLUM, DOUGALL, associate (1921), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*MCCALLUM, WILLIAM W., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*MCCANN, W. WEBSTER, member (1925), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- MCCARROLL, A. P., member (1921), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*MCCARTAN, JOHN R., member (1933), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- \*MCCARTHY, J. F., associate (1923), not in practice. Comptroller, *United Aircraft Corp.*, East Hartford, Conn.
- MCCAW, ALEXANDER GEORGE, member (1922), *Alexander G. McCaw*  
170 Broadway, New York, N. Y.
- \*MCCLLELLAND, DONALD MCKENZIE, member (1916), partner, *Price, Waterhouse & Co.*, Royal Bank Bldg., Toronto, Ontario, Canada
- \*MCCLENDON, CHARLES N., member (1932), *Charles N. McClendon*  
701 State National Bank Bldg., Houston, Texas



### *Alphabetical List of Members and Associates*

- \*McCLURE, ROBERT F., member (1923), not in practice. Comptroller,  
*McKinney Mfg. Co.*, Metropolitan & Liverpool Sts., Pittsburgh, Pa.
- \*McCLURKEN, HOWARD W., member (1925), partner, *Morgan & Co.*  
1811 Packard Bldg., Philadelphia, Pa.
- \*McCLUSKEY, HARRY C., member (1921), [associate 1919], not in practice.  
Assistant treasurer, *Kellogg Switchboard & Supply Co.*  
1066 W. Adams St., Chicago, Ill.
- \*McCOLLOUGH, DERRILL H., member (1926), *Todd-McCollough & Co.*  
1201 Johnston Bldg., Charlotte, N. C.
- \*McCONAHEY, JAMES M., member (1922), with *Barrow, Wade, Guthrie & Co.*  
527 Henry Bldg., Seattle, Wash.
- \*McCOY, J. ROBERT, JR., member (1933), with *Peat, Marwick, Mitchell & Co.*  
215 W. 7th St., Los Angeles, Calif.
- \*McCUE, JOHN J., member (1935), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- McCULLOUGH, JAMES W., member (1935), *J. W. McCullough Company*  
1008 Union National Bank Bldg., Houston, Texas
- \*McCUNE, CHARLES E., member (1935), with *Peat, Marwick, Mitchell & Co.*  
229 Kennedy Bldg., Tulsa, Okla.
- \*McDEVITT, EDWARD J., JR., member (1933), [associate 1920], with *Patterson,  
Teale & Dennis*, 1 Federal St., Boston, Mass.
- \*McDUFFIE, ARCHIE V., member (1933), partner, *McDuffie, Stewart & Co.*  
623 Boyle Bldg., Little Rock, Ark.
- \*McELROY, JOSEPH, member (1922), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- \*McEWEN, HOWARD L., associate (1923), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*McGARRIGLE, J. CYRIL, member (1931), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- \*McGIRL, JOHN J., member (1933), partner, *Acker & McGirl*  
205 E. 42nd St., New York, N. Y.
- \*McGLADREY, I. B., member (1927), *The I. B. McGladrey Co.*  
1020 Merchants National Bank Bldg., Cedar Rapids, Iowa
- \*McGONIGLE, JAMES J., member (1927), partner, *Rush & McGonigle*  
645 Oliver Bldg., Pittsburgh, Pa.
- \*McGRATH, GEORGE W., member (1931), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- \*McGREGOR, JAMES P., member (1916), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*McGREGOR, W. D., member (1918), [associate 1917], partner, *Arthur Young &  
Co.*, 1 Cedar St., New York, N. Y.
- \*McGUINN, E. B., member (1916), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- \*McHEFFEY, T. L., member (1916), partner, *McHeffey & McDonough*  
75 West St., New York, N. Y.
- \*McHUGH, EDWARD P., member (1923), partner, *Mills & McHugh*  
80 Broad St., New York, N. Y.
- \*McINTOSH, GOULD, member (1922), [associate 1921], *Gould McIntosh & Co.*  
14 Wall St., New York, N. Y.
- \*McINTOSH, HERBERT W., member (1923), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- \*McINTYRE, THOMAS MILLER, member (1925), partner, *McIntyre and Asso-  
ciates*, 200 Harry Nichol Bldg., Nashville, Tenn.
- \*McIVER, GEORGE W., JR., member (1928), with *Lybrand, Ross Bros. & Mont-  
gomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*McIVER, JOHN T., member (1920), *John T. McIver*  
401 Liberty Bank & Trust Co. Bldg., Savannah, Ga.
- \*McKENNA, JAMES A., member (1916), *James A. McKenna*  
107 William St., New York, N. Y.

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- \*MCKENZIE, HAROLD W., member (1935), partner, *Swanson, Ogilvie & McKenzie*  
176 W. Adams St., Chicago, Ill.
- \*MCKEWEN, JOHN L., member (1934), partner, *Irving & McKewen*  
Baltimore Trust Bldg., Baltimore, Md.
- \*MCKINSEY, JAMES O., member (1922), [associate 1920], partner, *James O. McKinsey & Co.*, 135 S. LaSalle St., Chicago, Ill.
- \*MCLAREN, NORMAN, member (1916), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*MCLAREN, NORMAN LOYALL, member (1923), [associate 1922], partner, *McLaren, Goode & Co.*, 444 California St., San Francisco, Calif.
- \*MCLAUGHLIN, STUART W., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*MCLEOD, THOMAS L., member (1925), partner, *George H. Kingsley & Co.*  
183 Main St., E., Rochester, N. Y.
- \*MCMAHON, FRANCIS M., member (1916), *Francis M. McMahon*  
6835 Harper Ave., Chicago, Ill.
- \*MCMANUS, FRANK J., member (1933), partner, *MacLeod & McManus*  
75 Federal St., Boston, Mass.
- \*MCMANUS, J. Y., member (1935), *J. Y. McManus*  
950 Dierks Bldg., Kansas City, Mo.
- \*MCMORRIS, B. F., member (1923), *B. F. McMorris*  
6750 Chamberlain Ave., St. Louis, Mo.
- \*MCNAIR, ROBERT H., JR., member (1932), not in practice. Director of Finance, *Works Progress Administration of Arkansas*  
Old Post Office Bldg., Little Rock, Ark.
- \*MCNAMARA, WILLIAM R., member (1932), with *Deloitte, Plender, Griffiths & Co.*, 49 Wall St., New York, N. Y.
- \*MCNICHOLS, J. H., member (1929), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MCPHEE, ARMAND V., member (1929), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MCSCHEA, ROGER A., JR., associate (1924), not in practice. With *Public Service Commission of the Commonwealth of Pennsylvania*  
North Office Bldg., Harrisburg, Pa.
- MEADE, PHILIP NELSON, member (1930), [associate 1928]  
11 Abingdon Square, New York, N. Y.
- \*MEDLOCK, ARTHUR, member (1916), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- \*MEDLOCK, JOHN, member (1916), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*MEINHARDT, HAROLD S., member (1922), [associate 1920], not in practice. With *Estate of Otto H. Kahn*, 52 William St., New York, N. Y.
- \*MELDRUM, GEORGE F., member (1916), *George F. Meldrum*  
403 Hilliard Bldg., Louisville, Ky.
- \*MELTZER, BERNIS J., member (1934), with *The I. B. McGladrey Company*  
1020 Merchants National Bank Bldg., Cedar Rapids, Iowa
- \*MELVOIN, CHARLES, member (1928), [associate 1926], partner, *Altschuler, Melvoin & Co.*, 134 N. LaSalle St., Chicago, Ill.
- \*MENDES, HENRY E., member (1916), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*MERKEL, CARL L., member (1926), [associate 1922], *Merkel Associates, Inc.*  
215 Euclid Ave., Cleveland, Ohio
- \*MERKLE, WILLIAM, member (1925), [associate 1925], with *Lybrand, Ross Bros. & Montgomery*, 1715 Continental Illinois Bldg., Chicago, Ill.
- \*MERRILES, ALEXANDER H., member (1916), not in practice. With *Jardine, Matheson & Co., Ltd.*, 27, The Bund, Shanghai, China
- \*MERRILL, HERBERT C., member (1916), not in practice. Proprietor, *Hotel Lookoff*, Sugar Hill, N. H.
- \*MESURAC, FRANK, member (1923), [associate 1920], *Frank Mesurac & Co.*  
45 W. 47th St., New York, N. Y.

## *Alphabetical List of Members and Associates*

- \*METZLER, FREDERICK S., member (1935), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*MEYER, ANTHONY G., associate (1930), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*MEYER, HENRY F., member (1934), *Henry F. Meyer*  
P. O. Box 1311, Savannah, Ga.
- \*MEYER, HERMAN J., member (1930), [associate 1925], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*MEYER, LESLIE J., member (1933), partner, *C. B. Adams & Co.*  
411 N. Seventh St., St. Louis, Mo.
- \*MEYER, MAX, member (1916), *Max Meyer*  
20 Beaver St., New York, N. Y.
- \*MILES, RAYMOND M., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*MILLAR, EDWARD B., member (1916), not in practice. With *United States Rubber Co.*, 1790 Broadway, New York, N. Y.
- \*MILLEDGE, C. F., member (1934), *C. F. Milledge*  
415 Shell Bldg., Houston, Texas
- \*MILLER, BERTRAM, member (1933), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- \*MILLER, CARL W., member (1924), with *The Audit Company of Cleveland*  
1004 Citizens Bldg., Cleveland, Ohio
- \*MILLER, CHARLES ROBERT, member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MILLER, HOMER L., member (1925), [associate 1918], partner, *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- \*MILLER, JAMES D., member (1930), partner, *W. F. Weiss & Co.*  
7 Dey St., New York, N. Y.
- MILLER, JOHN, member (1926), [associate 1916], *John Miller*  
708 Hersch Tower, Elizabeth, N. J.
- \*MILLER, JOHN MOORE, member (1932), [associate 1928], partner, *Schwartz, Miller & Company*, The Tootle Bldg., St. Joseph, Mo.
- \*MILLER, JOHN W., associate (1929), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*MILLER, PHILIP N., member (1922), partner, *Miller, Donaldson & Co.*  
80 Broad St., New York, N. Y.
- \*MILLER, ROBERT P. S., member (1922), with *Wilson, Linvill & Parry*  
12 S. Twelfth St., Philadelphia, Pa.
- \*MILLIGAN, WILLIAM A., member (1916), partner, *Milligan, Muller & Company*  
342 Madison Ave., New York, N. Y.
- \*MILLS, HARRY B., member (1929), [associate 1921], *Harry B. Mills and Company*, 3723 Wilshire Blvd., Los Angeles, Calif.
- MILLS, J. EMORY, member (1919), partner, *Mills & McHugh*  
80 Broad St., New York, N. Y.
- MILNE, DAVID L., member (1920), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*MINER, E. J., member (1916), *E. J. Miner & Co.*  
637 Central Bldg., Seattle, Wash.
- \*MITCHELL, CYRIL W., associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- \*MITCHELL, FRANCIS L., member (1917), *Francis L. Mitchell*  
150 Broadway, New York, N. Y.
- \*MITCHELL, J. EWING, member (1933), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MITCHELL, PERCY D., member (1920), with *Jordan & Jordan*  
808 Fidelity Bldg., Portland, Maine
- \*MITCHELL, WALTER K., associate (1916), partner, *F. W. Lafrentz & Co.*  
520 Union Bank Bldg., Los Angeles, Calif.
- \*MOCK, HAROLD A., member (1933), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.

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- \*MOEHRINGER, EDWARD J., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*MOELLER, HENRY C., member (1922), partner, *Moeller, McPherrin & Judd*  
1124 Omaha National Bank Bldg., Omaha, Nebr.
- MOERAN, EDWARD H., member (1918), [associate 1917], partner, *Patterson, Teele & Dennis*, 120 Broadway, New York, N. Y.
- \*MOFFETT, LAWRENCE R., member (1933), not in practice. Land bank examiner, *Farm Credit Administration*, Washington, D. C.
- \*MOGENSEN, W. A., member (1934), not in practice. With *Cord Corporation*  
105 W. Adams St., Chicago, Ill.
- \*MOHLE, T. W., member (1928), with *Lybrand, Ross Bros. & Montgomery*  
Bankers Mortgage Bldg., Houston, Texas
- \*MOIR, THOMAS NIVEN, member (1927), not in practice. With *Equitable Life Assurance Society*, 395 Seventh Ave., New York, N. Y.
- \*MOLLERS, WALTER P., associate (1933), not in practice. *Rapid City Packing Company*, Rapid City, S. D.
- \*MONTGOMERY, JOHN R., associate (1923)  
511 N. Lafayette St., Sandwich, Ill.
- \*MONTGOMERY, ROBERT H., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 1 E. 44th St., New York, N. Y.
- \*MOONAN, WILLIAM J. P., member (1928), [associate 1917], partner, *Scovell, Wellington & Co.*, 404 Bulkley Bldg., Cleveland, Ohio
- \*MOORE, FRANCIS EDWARD, member (1933), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*MOORE, HARRY W., member (1931), partner, *Thomas & Moore*  
215 W. 7th St., Los Angeles, Calif.
- \*MOORE, HENRY F., member (1922), [associate 1916], *Henry F. Moore*  
516 Fourth & Pike Bldg., Seattle, Wash.
- \*MORETON, A. L., member (1928), [associate 1926], partner, *Hails, Burton & Moreton*, 412 W. 6th St., Los Angeles, Calif.
- \*MOREY, LLOYD, member (1933), not in practice. Professor of accounting, *University of Illinois*, 257 Administration Bldg., Urbana, Ill.
- \*MORGAN, L. IRVIN, member (1935), partner, *Fox & Morgan*  
708 Fourth National Bank Bldg., Wichita, Kans.
- \*MORGAN, MONROE, associate (1935), *Monroe Morgan*  
307 Rosenbaum Bldg., Meridian, Miss.
- \*MORGAN, WALTER L., member (1927), [associate 1926], partner, *Morgan & Co.*  
1811 Packard Bldg., Philadelphia, Pa.
- \*MORGAN, WILLIAM C., member (1933), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*MORONEY, RICHARD M., member (1922), partner, *Moroney & Donelan*  
25 Beaver St., New York, N. Y.
- \*MORRIS, CHARLES E., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*MORRIS, KARL K., member (1931), [associate 1920], partner, *Morris & Hausser*  
1975 Union Trust Bldg., Cleveland, Ohio
- \*MORRISON, FRANCIS A., associate (1920), partner, *Morrison & Hanson*  
170 Broadway, New York, N. Y.
- \*MORRISON, PAUL L., associate (1926), not in practice. With *Sheridan, Farwell & Morrison*, 8 S. Michigan Ave., Chicago, Ill.
- \*MORRISON, RUSSELL HOWARD, member (1927), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*MORROW, ROBERT CARTER, associate (1916), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- \*MORSE, HAROLD S., member (1918), [associate 1917], partner, *Scovell, Wellington & Co.*, 10 E. 40th St., New York, N. Y.
- \*MORTENSON, GUSTAVE O., member (1923), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- \*MORTON, FRED W., member (1916), partner, *Morton & Morton*  
1401 Majestic Bldg., Detroit, Mich.

## *Alphabetical List of Members and Associates*

- \*MORTON, ULYSSES A., member (1933), partner, *Morton, Bailey & Co.*  
745 Hurt Bldg., Atlanta, Ga.
- \*MORWOOD, CLYDE A., member (1928), partner, *Morwood & Taylor*  
910 Woodruff Bldg., Springfield, Mo.
- \*MOSER, H. A., member (1916), *H. A. Moser*  
1201 Terminal Sales Bldg., Portland, Ore.
- \*MOSHER, IRA, member (1916), not in practice. Treasurer, *American Optical Co.*, Southbridge, Mass.
- MOSS, ALBERT, member (1924), with *Charles S. Cowan*  
626 Henry Bldg., Seattle, Wash.
- \*MOSS, ALBERT G., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 1603 First National Bank Bldg., Dallas, Texas
- \*MOULL, JOHN, member (1916)  
36 Hill St., Bloomfield, N. J.
- \*MOUNSEY, R. C., associate (1920), *R. C. Mounsey & Co.*  
707 Securities Bldg., Seattle, Wash.
- \*MOXEY, EDWARD P., JR., member (1916), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*MOYER, AARON J., member (1916), *Aaron J. Moyer*  
100 North St., Pittsfield, Mass.
- \*MOYER, MELBOURNE S., member (1916), not in practice. With *Dominick & Dominick*, 149 Broadway, New York, N. Y.
- \*MOYER, ORLANDO C., member (1916), partner, *Orlando C. Moyer & Co.*  
201 Devonshire St., Boston, Mass.
- \*MUCKLOW, WALTER, member (1916), partner, *Milner & Mucklow*  
1663 Alton Road, Miami Beach, Fla.
- \*MUDDIMAN, ALLAN, member (1932), [associate 1926], partner, *Davis & Muddiman*, 827 First National Bank Bldg., Birmingham, Ala.
- \*MULLEN, FRANCIS N., member (1934), [associate 1931], *Francis N. Mullen*  
234 Keeney Theatre Bldg., Elmira, N. Y.
- \*MULLER, HERMAN E., member (1929), [associate 1923], partner, *Milligan, Mueller & Company*, 342 Madison Ave., New York, N. Y.
- \*MULLER, MARCUS A., member (1916), *Marcus A. Muller*  
250 E. 43rd St., New York, N. Y.
- MULLIGAN, EDWARD GILBERT, member (1924), partner, *Gonthier, Mulligan & Co.*, 214 Insurance Exchange Bldg., Montreal, Canada
- \*MUNROE, DAVID, member (1934), [associate 1923], partner, *Alfred Rose & Co.*  
140 Cedar St., New York, N. Y.
- \*MUNSON, CLIFFORD R., associate (1925), *Clifford R. Munson*  
1608 Pioneer Bldg., St. Paul, Minn.
- \*MURDOCK, PAUL W., member (1928), *P. W. Murdock*  
240 Merchants Exchange Bldg., San Francisco, Calif.
- \*MUREN, LEE J., associate (1926), partner, *Muren & Co.*  
1407 Arcade Bldg., St. Louis, Mo.
- \*MURNANE, EDWARD J., member (1925), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MURPHEY, ROBERT J., member (1934), *Robert J. Murphey*  
1 N. LaSalle St., Chicago, Ill.
- \*MURPHY, FLAY L., member (1928), [associate 1923], partner, *Chesnut, Murphy and Poole*, 208 S. LaSalle St., Chicago, Ill.
- \*MURPHY, HAROLD J., member (1929), not in practice. Manager, *Watson & White*, 149 Broadway, New York, N. Y.
- \*MURRAY, CHARLES, member (1933), with *Peat, Marwick, Mitchell & Co.*  
1403 Merchants Bank Bldg., Indianapolis, Ind.
- \*MURRAY, DANIEL ADRIAN, member (1935), with *Arthur Young & Co.*  
735 N. Water St., Milwaukee, Wis.
- \*MURRAY, ERNEST E., member (1916), *Ernest E. Murray*  
Northern Hotel Bldg., Billings, Mont.
- \*MURRAY, HOWARD E., member (1926), [associate 1921], partner, *Chandler, Murray & Chilton*, 1810 The First-Central Tower, Akron, Ohio

# American Institute of Accountants Year-Book

- \*MUSAUS, W. P., member (1916), partner, *W. P. Musaus & Co.*  
117 W. 9th St., Los Angeles, Calif.
- \*MUSCHETT, RALPH W., member (1932), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*MUSE, JOHN C., member (1933), partner, *Everett, Zane & Muse*  
Sanford, N. C.
- \*MUSGRAVE, WALTER ALEXANDER, member (1925), partner, *Touche, Niven & Co.*, 36 Pearl St., Hartford, Conn.
- \*MUZZY, CHARLES A., associate (1927), not in practice. Auditor, *Sales Tax Dept., State of California*, Los Angeles, Calif.
- \*MYER, GEORGE W., JR., member (1916), *George W. Myer, Jr.*  
31 Nassau St., New York, N. Y.
- \*MYER, RAYMOND P., member (1931), [associate 1926], partner, *Kohler, Myer & Co.*, 221 Sixth St., Racine, Wis.
- \*MYRMEL, WILFRED A., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
  
- NAIRN, J. L., member (1921), not in practice. Treasurer, *Rosenbaum Grain Corp.*, 332 S. LaSalle St., Chicago, Ill.
- \*NANCE, J. H., member (1922), [associate 1921], *J. H. Nance*  
904 Burt Bldg., Dallas, Texas
- \*NARLIAN, C. A. H., member (1920), not in practice. With *The Pacific Mutual Life Insurance Company of Calif.*  
310 Pacific Mutual Bldg., Los Angeles, Calif.
- \*NASMYTH, CHARLES J., member (1916)  
126 Liberty St., New York, N. Y.
- \*NAU, CARL H., member (1916), not in practice.  
1220 E. 114th St., Cleveland, Ohio
- \*NAVEN, BEN S., member (1929), [associate 1925], partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*NAYLOR, EDWIN J., member (1924), partner, *Edmonds & Naylor*  
33 W. 42nd St., New York, N. Y.
- \*NEILD, ARTHUR, associate (1933), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*NEILL, ALEXANDER B., member (1923), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*NEILSON, B. G., member (1922), not in practice. Vice-president, *Brooklyn Union Gas Co.*, 176 Remsen St., Brooklyn, N. Y.
- \*NELSON, A. ROBERT, associate (1933), not in practice. Examiner, *Farm Credit Administration*, Galesburg, Ill.
- \*NELSON, EDWIN C., member (1934), with *Arthur Andersen & Co.*  
Russ Bldg., San Francisco, Calif.
- \*NELSON, FRANK C., member (1931), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- \*NELSON, FRANKLIN H., associate (1922), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*NELSON, GEORGE J., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- NELSON, GILBERT, member (1919), [associate 1918], partner, *Gilbert Nelson & Co.*, 332 S. Michigan Ave., Chicago, Ill.
- \*NELSON, H. T., member (1927), partner, *Nelson & Nelson*  
1318 First National Bank Bldg., Dallas, Texas
- \*NELSON, J. R., member (1916), partner, *Nelson & Nelson*  
1318 First National Bank Bldg., Dallas, Texas
- \*NEUMAYER, J. M., member (1933), with *Haskins & Sells*  
Bank of Commerce Bldg., St. Louis, Mo.
- \*NEUMOYER, CHARLES WILLIAM, member (1931), *Chas. Wm. Neumoyer & Co.*  
206 Easton Trust Bldg., Easton, Pa.
- \*NEVIUS, ROGER K., member (1916), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.

## Alphabetical List of Members and Associates

- \*NEWMAN, JAMES J., member (1916), not in practice. Assistant to president, *B. F. Goodrich Co.*, Akron, Ohio
- \*NEWTON, TRUMAN, associate (1934), with *E. S. Reinberger & Company*  
212 National Bldg., Pine Bluff, Ark.
- \*NICHOL, G. J., member (1921), *G. J. Nichol*  
39 S. LaSalle St., Chicago, Ill.
- \*NICHOLSON, FRED T., member (1916), *Fred T. Nicholson*  
108 Water St., New York, N. Y.
- \*NICHOLSON, HOWARD P., member (1933), *Howard P. Nicholson*  
327 Montgomery St., Syracuse, N. Y.
- \*NICHOLSON, W. I., JR., member (1928), partner, *Frazer & Torbet*  
526 Beacon Life Bldg., Tulsa, Okla.
- \*NICKLAS, C. AUBREY, member (1916), partner, *Boyce, Hughes & Farrell*  
110 William St., New York, N. Y.
- \*NIEDERWIESEN, RICHARD E., associate (1921), *R. E. Niederwiesen Co.*  
2728, 61 Broadway, New York, N. Y.
- \*NIELSEN, LUDVIG C., member (1935), *Ludvig Corfitz Nielsen*,  
701 National Bank Bldg., Battle Creek, Mich.
- \*NIEMELA, EMILE R., member (1930), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- \*NILES, OSCAR L., member (1922), partner, *Naramore & Niles*  
183 Main St., E., Rochester, N. Y.
- \*NISSLEY, WARREN W., member (1925), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*NIVEN, JOHN B., member (1916), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*NOLAN, L. J., member (1916), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*NOLTE, EDWARD L., associate (1933), with *Wolf and Company*  
319 Insurance Exchange Bldg., Des Moines, Iowa
- \*NOONE, JOHN, member (1916)  
7th Ave. and 50th St., New York, N. Y.
- \*NORTON, LEWIS M., member (1926), [associate 1923], partner, *Pogson, Peloubet & Co.*, 25 Broadway, New York, N. Y.
- \*NOWELL, H. EDWIN, associate (1920), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*NOYES, CARLOS F., member (1916), not in practice. Comptroller, *The Baldwin Locomotive Works*, Paschall Station, Philadelphia, Pa.
- \*NYE, LESLIE CROFT, member (1929), with *Peat, Marwick, Mitchell & Co.*  
604 Santa Fé Bldg., Dallas, Texas
- \*OAKLEY, FRANCIS, member (1916), not in practice. Comptroller, *New York Life Insurance Co.*, 51 Madison Ave., New York, N. Y.
- \*OATES, LEWIS A., member (1926), [associate 1923], *L. A. Oates*  
Postal Bldg., Miami, Fla.
- \*O'BRIEN, THOMAS J., JR., member (1933), *T. J. O'Brien, Jr. & Co.*  
609 Blum Bldg., Savannah, Ga.
- \*O'BRYAN, WILLIAM I., member (1930), [associate 1917], *William I. O'Bryan*  
1305 Bunts Rd., Lakewood, Ohio
- \*O'CONNELL, J. H., member (1916), partner, *Haskins & Sells*  
1120 Bank of Commerce Bldg., St. Louis, Mo.
- \*O'DONNELL, WALTER J., member (1935), partner, *George A. Smith & Company*  
922 Slater Bldg., Worcester, Mass.
- \*O'DONOGHUE, C. J., member (1924), [associate 1923], *C. J. O'Donoghue*  
90 Broad St., New York, N. Y.
- \*OLIVE, GEORGE S., member (1919), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*OLIVE, JAMES C., member (1928), [associate 1926], partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.

# American Institute of Accountants Year-Book

- \*O'LOUGHLIN, H. MERRICK, member (1929), not in practice. Assistant secretary, *Estate of James McMillan*, 1344 Free Press Bldg., Detroit, Mich.
- \*OLSHEN, J. W., associate (1919), partner, *Robinson, Olshen & Co.*  
11 W. 42nd St., New York, N. Y.
- ONDRICK, CHARLES, member (1928), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*OPPENHEIMER, HARRY L., member (1925), [associate 1918], partner, *S. D. Leidesdorf & Co.*, 4115, 1 LaSalle Street Bldg., Chicago, Ill.
- \*O'REILLY, HUGH S., member (1927), not in practice. Chairman, *Dept. of Accounting, School of Business, Fordham University*  
233 Broadway, New York, N. Y.
- \*ORENCE, EDWARD, member (1923), *Edward Orence & Co.*  
Hudson Trust Bldg., Hoboken, N. J.
- \*OSBORN, HILARY H., member (1934), partner, *Osborn & Duncan*  
734 Stahlman Bldg., Nashville, Tenn.
- \*OSTREICHER, J. P., member (1924), partner, *Kraus, Ostreicher & Co.*  
274 Madison Ave., New York, N. Y.
- \*OTT, NELSON L., associate (1926), with *Main & Co.*  
1, Wall St., New York, N. Y.
- OVER, SPENCER HENRY, member (1932), partner, *Over, Ormiston & Co.*  
836 Hospital Trust Bldg., Providence, R. I.
- \*OWENS, ESTHER, member (1933), with *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*PACE, HOMER S., member (1916), partner, *Pace & Pace*  
225 Broadway, New York, N. Y.
- \*PADON, JOSEPH ADRIAN, member (1932), partner, *Haskins & Sells*  
P. O. Box 2291, Tulsa, Okla.
- \*PAGE, FREDERICK PALMER, member (1916), not in practice.  
35 Henley Rd., Ipswich, England
- \*PAGE, P. S., member (1927), partner, *White, Page & Co.*  
National City Bank Bldg., Manila, P. I.
- \*PAGEN, J. LAWRENCE, associate (1921), not in practice. Vice-president, *Blyth & Co., Inc.*, 120 Broadway, New York, N. Y.
- \*PALETHORPE, W. J., member (1916), partner, *Palethorpe, Haines & Co.*  
521 Union Bank Bldg., Los Angeles, Calif.
- \*PALMER, ERNEST O., member (1922), with *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*PALMER, LESLIE E., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*PANGBORN, WARREL S., member (1916), partner, *Pangborn & Pangborn*  
220 Broadway, New York, N. Y.
- \*PARHAM, KENNON WEBSTER, member (1935), [associate 1927], *Kennon W. Parham*, 312 Odd Fellows Bldg., Raleigh, N. C.
- \*PARK, JAMES, member (1916), partner, *Park, Potter & Co.*  
141 Broadway, New York, N. Y.
- \*PARK, JAMES C., member (1928), partner, *Park, Potter & Co.*  
141 Broadway, New York, N. Y.
- \*PARK, JOHN, member (1933), with *Peat, Marwick, Mitchell & Co.*  
406 Dime Bank Bldg., Detroit, Mich.
- \*PARK, LEONARD, member (1930), [associate 1923], with *Peat, Marwick, Mitchell & Co.*, 1452 Hanna Bldg., Cleveland, Ohio
- \*PARK, STANLEY W., member (1916), partner, *S. W. Park & Co.*  
31 Nassau St., New York, N. Y.
- \*PARKER, WILLIAM S., member (1916), partner, *Parker & Mason*  
122 Fourth St., Louisville, Ky.
- \*PARKS, JOHN GREGORY, member (1916), not in practice. Auditor, *Lesser Goldman Co.*, 1706 Olive St., St. Louis, Mo.
- \*PARRISH, J. A. D., member (1916), *J. A. D. Parrish*  
National Bank of Commerce Bldg., Norfolk, Va.



# Alphabetical List of Members and Associates

- \*PARRY, JOHN C., JR., member (1920), partner, *Wilson, Linvill & Parry*  
12 S. Twelfth St., Philadelphia, Pa.
- \*PARSONS, FREDERICK S., member (1924), [associate 1923], *Frederick S. Parsons*  
377 Broadway, New York, N. Y.
- \*PASLEY, ROBERT S., member (1920), [associate 1917], partner, *Pasley & Conroy*, 67 Wall St., New York, N. Y.
- \*PASQUIER, CLAUDE M., member (1922), partner, *Colbert & Snider*  
1105 Slattery Bldg., Shreveport, La.
- \*PASSMORE, CHARLES, member (1927), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*PATON, WILLIAM A., member (1931), partner, *F. E. Ross & Co.*  
State Savings Bank Bldg., Ann Arbor, Mich.
- \*PATRICK, DAVID J. W., member (1934), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*PATTARSON, DANIEL A. N., associate (1933), *Daniel A. N. Pattarson*  
5829 N. Paulina St., Chicago, Ill.
- \*PATTEN, MERRILL C., member (1933), with *Elliott, Davis & Co.*  
1100 Woodside Bldg., Greenville, S. C.
- \*PATTERSON, H. S., member (1916), partner, *H. S. Patterson & H. R. Weile*  
690 Mills Bldg., San Francisco, Calif.
- \*PATTERSON, SAMUEL D., member (1916), *Samuel D. Patterson*  
1125 Grand Concourse, New York, N. Y.
- \*PATTERSON, WILLIAM D., member (1923)  
9 Pont St., Great Neck, N. Y.
- \*PATTINSON, I. GRAHAM, member (1918), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PATTON, FREDERICK L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*PAYNE, ROBERT E., member (1925), partner, *Lawrence Scudder & Co.*  
105 W. Adams St., Chicago, Ill.
- PEALE, C. M., member (1934), not in practice.  
5128 S. Delaware Pl., Tulsa, Okla.
- \*PEARSON, FREDERICK GEORGE, member (1922), partner, *Young, Lamberton & Pearson*, 414 Castle & Cooke Bldg., Honolulu, T. H.
- \*PEAVEY, JAMES OAKLEY, associate (1925), not in practice. Examiner, *Farm Credit Administration*, Washington, D. C.
- \*PEDIGO, DUNCAN E., member (1921), partner, *D. E. Pedigo & Co.*  
1065, 1 LaSalle Street Bldg., Chicago, Ill.
- \*PEDLEY, T. A., member (1916), *T. A. Pedley*  
840-17th St., Denver, Colo.
- \*PEISCH, ARCHIE M., member (1926), partner, *Archie M. Peisch & Co.*  
Hanover, N. H.
- \*PEKAR, FRANK J., member (1933)  
4331-45th St., Sunnyside, L. I., N. Y.
- \*PELEJ, JOSEPH, member (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*PELOUBET, MAURICE E., member (1923), [associate 1920], partner, *Pogson, Peloubet & Co.*, 25 Broadway, New York, N. Y.
- \*PELOUBET, SIDNEY W., member (1926), [associate 1923], partner, *Pogson, Peloubet & Co.*, 25 Broadway, New York, N. Y.
- \*PEMBRIDGE, STANLEY, member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PENLAND, JOE D., member (1935), *Joe D. Penland*  
P. O. Box 191, Knoxville, Tenn.
- \*PENN, ROBERT, associate (1932), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*PENNER, CARL, member (1916), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- \*PENNINGTON, GEORGE A., member (1932), partner, *Seals & Pennington*  
819 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- \*PENNY, EVERETT J., member (1934), with *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.

## *American Institute of Accountants Year-Book*

- \*PENNY, J. LEONARD, member (1930), partner, *Gilby, Penny, Hall & Co.*  
105 W. Adams St., Chicago, Ill.
- \*PENNYCOOK, THOMAS P., member (1923)  
272 Lincoln Pl., Brooklyn, N. Y.
- \*PERKINS, LEE, member (1922), [associate 1920], with *Thurston & Grider*  
303 Bassett Tower, El Paso, Texas
- \*PERKINS, RALPH S., member (1918), [associate 1917], partner, *Perkins, Wallis & Co.*, 1016, 131 State St., Boston, Mass.
- \*PERLYSKY, LOUIS, member (1934), *Louis Perlysky & Company*  
983 Main St., Hartford, Conn.
- \*PERRENOT, ORION MORGAN, member (1928), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*PERRY, DONALD P., member (1930), [associate 1923], partner, *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*PETER, DAVID B., member (1922), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PETERHANS, LOUIS, member (1923), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*PETERS, A. L., member (1916), *A. L. Peters*  
3620 A. I. U. Bldg., Columbus, Ohio
- \*PETERS, JOSEPH J., associate (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PETERS, RALPH W., member (1927), partner, *Haskins & Sells*  
320 Szechuen Rd., Shanghai, China
- \*PETERSEN, CHARLES H., associate (1923), *Charles H. Petersen & Co.*  
703 Market St., San Francisco, Calif.
- \*PETERSEN, O. C. W., member (1922), partner, *Owen Petersen & Co.*  
475 Fifth Ave., New York, N. Y.
- \*PETERSON, PARLEY E., member (1923), not in practice. Professor, *Utah State Agricultural College*, Logan, Utah
- \*PETTENGILL, PAUL W., member (1924), [associate 1924], partner, *Paul Pettengill & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*PETZE, EDWARD I., member (1916), partner, *Petze & Schuyler*  
26 Elm St., New Haven, Conn.
- \*PFLUG, J. FRANK, member (1929), partner, *Haskins & Sells*  
614 Grand Avenue Temple, Kansas City, Mo.
- \*PHAGAN, KNOX B., member (1928), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- \*PHAIR, NORMAN F., member (1933), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- \*PHELAN, JOHN B., member (1917), *John B. Phelan*  
528 Lonja Bldg., Havana, Cuba
- \*PHELPS, CHARLES R., member (1934), partner, *Phelps, Maschek and Richardson*, 609 American National Bank Bldg., Beaumont, Texas
- \*PHELPS, EDWIN G., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- \*PHILBRICK, ARTHUR L., member (1917), not in practice. Treasurer, *The Congdon & Carpenter Co.*, 405 Promenade St., Providence, R. I.
- \*PHILBRICK, HAZEN P., member (1918), [associate 1916], partner, *Waldron H. Rand & Co.*, 101 Milk St., Boston, Mass.
- \*PHILIPS, HERBERT O., associate (1923), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*PHILLIPPS, H. G., member (1916), not in practice. Vice-president, *Owens-Illinois Glass Co.*, 965 Wall St., Toledo, Ohio
- \*PHILLIPS, J. A., member (1928), partner, *J. A. Phillips Co.*  
Second National Bank Bldg., Houston, Texas
- \*PHINNEY, ROBERT NASH, member (1916), *Robert Nash Phinney*  
30 Church St., New York, N. Y.
- \*PIERCE, LAURENCE H., member (1928), with *Peat, Marwick, Mitchell & Co.*  
1102 Continental Bank Bldg., Salt Lake City, Utah

## *Alphabetical List of Members and Associates*

- \*PILIÉ, LOUIS H., member (1934), partner, *Barton, Pilié & Seré*  
606 Carondelet Bldg., New Orleans, La.
- \*PINKHAM, FORREST W., associate (1934), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*PITNER, FERDINAND MAX, member (1935), with *Deloitte, Plender, Griffith & Co.*, 53 State St., Boston, Mass.
- \*PITTLUCK, CHARLES H., associate (1916), *Pittluck & Pittluck*  
225 W. 34th St., New York, N. Y.
- \*PIXTON, MARVIN F., member (1930), with *Peat, Marwick, Mitchell & Co.*  
605 First National Bank Bldg., Atlanta, Ga.
- \*PLIMSOLL, HERBERT R., associate (1924), *Herbert R. Plimsoll*  
908 Green St., San Francisco, Calif.
- \*PLUMMER, HURLBURT L., member (1928), *Hurlburt L. Plummer*  
73 Tremont St., Boston, Mass.
- \*PLUNKETT, WILLIS H., member (1921), partner, *The W. H. Plunkett Audit Co.*  
612 Luhrs Tower, Phoenix, Ariz.
- \*POGSON, PERCY W., member (1927), partner, *Pogson, Peloubet & Co.*  
723 Mills Bldg., El Paso, Texas
- \*POHLMAYER, WALTER S., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*POIT, CHARLES H., associate (1935), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*POLLARD, WAYNE E., associate (1933), *Wayne E. Pollard*  
608 Rockford National Bank Bldg., Rockford, Ill.
- \*POND, H. M., associate (1923), *Tylman, Pond & Co.*  
203 N. Wabash Ave., Chicago, Ill.
- \*POOLE, ARTHUR BENSELL, associate (1925), not in practice. Vice-president,  
*Pathé Exchange, Inc.*, 35 W. 45th St., New York, N. Y.
- \*PORTER, G. HARVEY, member (1925), [associate 1922], *G. Harvey Porter*  
1308 Lexington Bldg., Baltimore, Md.
- \*PORTER, ULWIN D., associate (1935), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*POTTER, CHARLES C., associate (1925), partner, *Potter, Hammond & Pribble*  
417 First National Bank Bldg., Orlando, Fla.
- \*POTTER, JOHN CLARKSON, member (1935), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*POTTER, MAURICE, member (1925), *Maurice Potter & Associates*  
10 State St., Boston, Mass.
- \*POWELL, AUBREY F., member (1933), not in practice. With *Works Progress Administration*, 1319 S. Michigan Ave., Chicago, Ill.
- \*POWELL, C. E., member (1934), partner, *Taylor, Powell & Wilson*  
Bright Bldg., Greenwood, Miss.
- \*PREINREICH, GABRIEL A. D., member (1931), [associate 1928], *Gabriel A. D. Preinreich*, 17 E. 42nd St., New York, N. Y.
- \*PRELY, ANTHONY L., associate (1933), with *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- \*PRENTICE, THOMAS W., associate (1922), not in practice. Vice-president,  
*Wentz Oil Corp.*, Ponca City, Okla.
- \*PREST, ALAN P. L., member (1927), [associate 1924], with *Price, Waterhouse & Co.*, 75 Federal St., Boston, Mass.
- \*PRIAULX, C. NICHOLAS, member (1932), partner, *Rhyne, Priaulx & Beairisto*  
233 Broadway, New York, N. Y.
- PRIEBE, J. RALPH, JR., associate (1929), with *Alexander Grant & Co.*  
7 S. Dearborn St., Chicago, Ill.
- PRINCE, CECIL N., member (1921), not in practice. With *Spiers & Pond, Ltd.*, 35 New Bridge St., London, E. C. 4, England
- \*PRINCE, W. D., associate (1923), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas

## *American Institute of Accountants Year-Book*

- \*PRITCHARD, ROBERT T., member (1935), *Robert T. Pritchard*  
111 W. Monroe St., Chicago, Ill.
- \*PROCASCO, CHARLES E., member (1929), [associate 1922], *Charles E. Procasco*  
Mechanics Trust Bldg., Harrisburg, Pa.
- \*PROUTY, EDWIN G., member (1916), partner, *Billings, Prouty & Tompkins*  
918 Des Moines Bldg., Des Moines, Iowa
- \*PRYOR, O. KENNETH, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PRYTHERCH, ROBERT H., member (1933), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- \*PUDER, ABRAHAM H., member (1924), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- \*PUDER, HENRY S., member (1924), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- \*PUGH, JOSEPH J., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- \*PUGH, JOSEPH M., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*PUTNAM, WORCESTER, member (1933), [associate 1928], *Worcester Putnam*  
208 Hall Bldg., St. Petersburg, Fla.
- \*PYLE, JOSEPH LYBRAND, associate (1924), not in practice. Vice-president,  
*Delaware Mortgage Investment Co.*, Wilmington, Del.
- \*QUIN, DICK D., member (1933), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- \*QUINETTE, WILLIAM H., JR., member (1934), with *Peat, Marwick, Mitchell & Co.*, 229 Kennedy Bldg., Tulsa, Okla.
- \*QUINN, CLARENCE A., member (1934), partner, *Bolin, Andrews & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- \*RACINE, SAMUEL F., member (1916), *Samuel F. Racine & Co.*  
2005 Fifth Ave., Seattle, Wash.
- \*RADER, JOHN W., member (1935), partner, *Mattison & Davey*  
1510 Fidelity Bank Bldg., Kansas City, Mo.
- \*RAE, ALEXANDER C., member (1916), *Alexander C. Rae & Co.*  
927 Corbett Bldg., Portland, Ore.
- \*RAILSBACK, GLENN ALBERT, member (1934), *Glenn A. Railsback*  
309 National Bldg., Pine Bluff, Ark.
- \*RAINS, NEIL J., associate (1932), not in practice. Auditor, *Tennessee Railroad and Public Utilities Commission*  
115 War Memorial Bldg., Nashville, Tenn.
- \*RAMSEY, ELLWOOD, member (1928), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*RANDALL, JESSE R., associate (1933), *Jesse R. Randall & Company*  
348 Peyton Bldg., Spokane, Wash.
- \*RANDALL, ROSCOE L., member (1933), *R. L. Randall*  
111 Sutter St., San Francisco, Calif.
- \*RANKIN, R. G., member (1919), partner, *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- \*RAPPAPOORT, PERCY, associate (1922), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*RASMUSSEN, SEYMOUR D., member (1933), partner, *Allen & Rasmussen*  
501 Vermont Bldg., Salt Lake City, Utah
- \*RAUH, JULIUS J., member (1931), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*RAUSCH, C. G., member (1925), *C. G. Rausch*  
509 Metropolitan Bldg., Akron, Ohio
- \*RAUSCH, HENRY J., member (1924), partner, *Eugene M. Berger & Co.*  
727 Roosevelt Bldg., Los Angeles, Calif.

## Alphabetical List of Members and Associates

- \*RAVENS CROFT, HUBERT F., member (1926), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- \*RAWLINSON, C. E., member (1931), [associate 1926], with *Price, Waterhouse & Co.*, 1412 American Bank Bldg., Portland, Ore.
- \*REA, GEORGE, member (1920), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*REAMY, ROBERT L., member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*REBSAMEN, RAYMOND H., member (1930), [associate 1927], *Raymond H. Rebsamen*, Rector Bldg., Little Rock, Ark.
- \*RECKITT, ERNEST, member (1916), *Ernest Reckitt*  
205 W. Wacker Dr., Chicago, Ill.
- \*REDMAN, ORRIN A., member (1916), *Orrin A. Redman Co.*  
310 S. Michigan Ave., Chicago, Ill.
- \*REED, HAROLD H., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*REED, J. W., member (1925), not in practice. With *General Motors Corp.*  
3420 Cherry St., Kansas City, Mo.
- \*REEDY, THOMAS J., member (1922), [associate 1920], partner, *Ashman, Reedy & Currier*, 105 S. LaSalle St., Chicago, Ill.
- \*REEVE, ARCHIE FREDERICK, member (1935), [associate 1921], partner, *Reeve, Brown & Atkins*, 90 Broad St., New York, N. Y.
- \*REEVE, LEONARD STEWART, associate (1932), *L. S. Reeve*  
200 Bush St., San Francisco, Calif.
- \*REEVES, BERTRAM F., member (1922), partner, *Reeves, Wood & Osler*  
Templeton Bldg., Salt Lake City, Utah
- \*REIGHARD, JOHN J., associate (1922), not in practice. Associate professor, *University of Minnesota*, Minneapolis, Minn.
- \*REIK, RAYMOND C., member (1922), [associate 1916], partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- \*REINBERGER, EDGAR S., member (1932), *E. S. Reinberger & Co.*  
P. O. Box 795, Pine Bluff, Ark.
- \*REINBERGER, MANNIE J., member (1934), partner, *E. S. Reinberger & Co.*  
P. O. Box 795, Pine Bluff, Ark.
- \*REITER, AMBROSE M., member (1933), with *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- \*REMER, CLARENCE FULTON, member (1926), with *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*REMMELE, FERDINAND C., member (1928), *Ferdinand C. Remmele*  
11 Rice Bldg., Natick, Mass.
- \*RENO, EDWIN S., member (1926), [associate 1924], with *Price, Waterhouse & Co.*, 1239 Gulf Bldg., Pittsburgh, Pa.
- \*REQUA, S. ERWIN, member (1923), [associate 1921], *S. Erwin Regua*  
120 Broadway, New York, N. Y.
- \*RESPESS, JAMES L., member (1916), partner, *Respess & Respess*  
805 First National Bank Bldg., Atlanta, Ga.
- \*RESPESS, THOMAS S., member (1932), partner, *Respess & Respess*  
805 First National Bank Bldg., Atlanta, Ga.
- \*REVELL, ELWOOD B., member (1916), *Elwood B. Revell & Co.*  
305 Real Estate Trust Bldg., Philadelphia, Pa.
- \*REYDEL, CHARLES A., member (1925), *Charles A. Reydel*  
460 Graybar Bldg., New York, N. Y.
- REYNOLDS, WARD B., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*RHODES, BENJAMIN C., member (1933), with *Franke, Graef & Hannon*  
National City Bank Bldg., Troy, N. Y.
- \*RHYNE, WILLIAM C., member (1916), partner, *Rhyne, Praultx & Beairsto*  
233 Broadway, New York, N. Y.
- \*RICE, J. LEE, member (1916)

Phillipsburg, Mont.

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- \*RICHARDS, GWYNNE GARDNER, member (1935), with *Murphy, Lanier & Quinn*, 134 S. LaSalle St., Chicago, Ill.
- \*RICHARDS, PAUL J., associate (1920), partner, *Richards & Ganly*  
69 Dey St., New York, N. Y.
- \*RICHARDSON, EDWARD, member (1916), partner, *Richardson, Jackson & Company*, 1444 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- \*RICHARDSON, JAMES H., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*RICHARDSON, JOHN Y., member (1916), *John Y. Richardson & Co.*  
325 Failing Bldg., Portland, Ore.
- \*RICHARDSON, N. O., member (1934), partner, *Phelps, Maschek & Richardson*  
609 American National Bank Bldg., Beaumont, Texas
- \*RICHTER, O. G., member (1921), partner, *Richter & Co.*  
820 Farmers Bank Bldg., Pittsburgh, Pa.
- \*RICKER, JOHN LOUIS, member (1925), partner, *Ricker, Oeschger & Co.*  
1007 Franklin Trust Bldg., Philadelphia, Pa.
- \*RICKER, RUFUS, member (1916), not in practice.
- \*RIDGWAY, JAMES LAWRENCE, member (1916), partner, *Patterson & Ridgway*  
Route 2, San Benito, Texas  
74 Trinity Pl., New York, N. Y.
- RIEDEL, CHARLES M., member (1922), *Charles M. Riedell & Co.*  
1 Wall St., New York, N. Y.
- RIGBY, A. G. P., member (1924), with *Sharp, Milne & Co.*  
107 William St., New York, N. Y.
- \*RIGGIN, CECIL W., associate (1932), with *Oliver P. Cobb & Co.*  
205 Hotel Peabody Bldg., Memphis, Tenn.
- RILEY, BERNARD CONRAD, member (1923), [associate 1922], not in practice.  
Finance manager, *Resettlement Administration State of New Hampshire*.  
93 Belknap St., Dover, N. H.
- \*RINDFLEISCH, JAMES H., member (1935), partner, *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.
- \*RING, R. WARNER, member (1935), partner, *Ring & Mahony*  
1007 Biscayne Bldg., Miami, Fla.
- \*RINGOLD, WILLIAM H., member (1935), with *Temple, Brissman & Co.*  
107 Kellogg Blvd., E., St. Paul, Minn.
- \*RIQUELMY, H. C., associate (1930), with *Mattison & Davey*  
1409 Second National Bank Bldg., Houston, Texas
- \*RISELING, ROBERT F., member (1926), with *Peat, Marwick, Mitchell & Co.*  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*RISK, RICHARD T., member (1934), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*RISLEY, ARTHUR LEROY, member (1916), partner, *Arthur L. Risley & Co.*  
110 State St., Boston, Mass.
- \*RISSINGER, ROBERT H., associate (1927), partner, *Griffith & Co.*  
1401 Girard Trust Bldg., Philadelphia, Pa.
- \*RITCHIE, ALFRED A., member (1916), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*RITSON, JOSEPH A., member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*RITTENHOUSE, CHARLES F., member (1916), partner, *Charles F. Rittenhouse & Co.*, 1 Federal St., Boston, Mass.
- \*RITTER, F. T., associate (1920), *F. T. Ritter*  
607 Jergins Trust Bldg., Long Beach, Calif.
- \*RITTLER, EDW. S., member (1933), [associate 1921], partner, *Moses, Rittler, & Dienes*, 630 Audubon Bldg., New Orleans, La.
- \*ROBB, ROBERT W., member (1922), with *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- ROBERTS, C. CULLEN, member (1916), not in practice.
- \*ROBERTS, FRANCIS R., member (1916), partner, *Francis R. Roberts & Co.*  
Hartford, Conn.  
301 S. Michigan Ave., Chicago, Ill.

## *Alphabetical List of Members and Associates*

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- \*ROBERTS, ROBERT F., associate (1932), *Robert F. Roberts*  
P. O. Box 331, Beaumont, Texas
- \*ROBERTS, SETH L., member (1916), *Seth L. Roberts*  
Hotel Leamington, Oakland, Calif.
- \*ROBERTSON, H. V., member (1916), *H. V. Robertson & Company*  
914 Oliver-Eakle Bldg., Amarillo, Texas
- \*ROBINSON, A. PORTER, member (1916), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*ROBINSON, CECIL G., member (1916), partner, *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- \*ROBINSON, GOLDSBOROUGH, member (1933), *Goldsborough Robinson*  
481 Starks Bldg., Louisville, Ky.
- \*ROBINSON, REUBEN R., associate (1923), partner, *Reuben R. Robinson & Co.*  
295 Madison Ave., New York, N. Y.
- \*ROCKEY, CHARLES S., member (1921), partner, *Charles S. Rockey & Co.*  
1200 Bankers Trust Bldg., Philadelphia, Pa.
- \*RODEN, ERNEST A., member (1916), partner, *Roden & Weiss*  
915 Fourth National Bank Bldg., Cincinnati, Ohio
- \*RODOLPH, ROLLIN P., associate (1925), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*ROEDER, LEOPOLD, member (1934), with *Hurdman & Cranston*  
350 Madison Ave., New York, N. Y.
- \*ROEHSNER, GEORGE H., member (1934), partner, *C. A. Edwards & Co.*  
304 First National Bank Bldg., Tampa, Fla.
- \*ROGERS, JOEL ACKER, member (1926), *Joel Acker Rogers*  
1703 Tower Bldg., Jackson, Miss.
- \*ROGERS, JOHN P., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*ROGERS, ROBERT B., member (1921), with *Elliott, Davis & Co.*  
Chamber of Commerce Bldg., Boston, Mass.
- \*ROGERS, WILLIAM H. S., member (1933), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- \*ROHE, WALTER H., member (1934), partner, *Walton, Joplin, Langer & Co.*  
231 S. LaSalle St., Chicago, Ill.
- \*ROHRBACH, JOHN F. D., member (1916), partner, *J. Lee Nicholson & Co.*  
11 Park Pl., New York, N. Y.
- \*ROLLS-WARRINGTON, C. W., member (1920), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*ROMINE, EDWARD CHAPMAN, member (1925), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- \*ROOT, MORRIS J., member (1921), *Morris J. Root*  
610 Lafayette Bldg., Philadelphia, Pa.
- \*ROQUEMORE, O. G., associate (1923), with *L. E. Cahill & Co.*  
914 World Bldg., Tulsa, Okla.
- \*RORRISON, JAMES W., member (1927), partner, *Arthur Young & Co.*  
611 Magnolia Bldg., Dallas, Texas
- \*ROSANE, CLARENCE B. E., associate (1920), not in practice. With *The Calco Chemical Co., Inc.*, Bound Brook, N. J.
- \*ROSE, HERBERT BOWN, associate (1927), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*ROSE, RUSSELL I., member (1925), not in practice. Tax counsel, *Guardian Detroit Union Group, Inc.*, Penobscot Bldg., Detroit, Mich.
- \*ROSENKAMPFF, ARTHUR H., associate (1934), partner, *Rosenkampff & Co.*  
150 Nassau St., New York, N. Y.
- \*ROSENTHALER, MARX P., member (1924), partner, *Rosenthaler, Shekell & Co.*  
2263 National Bank Bldg., Detroit, Mich.

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- \*ROSOFF, LOUIS H., member (1933), *L. H. Rosoff & Co.*  
120 Wall St., New York, N. Y.
- \*ROSS, ELMER W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- \*ROSS, HAMILTON M., member (1916), *Hamilton M. Ross*  
743 Main Ave., Passaic, N. J.
- \*ROSS, KENNETH D., associate (1922), not in practice. Partner, *Stein & Roe*  
135 S. LaSalle St., Chicago, Ill.
- \*ROSS, T. EDWARD, member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*ROSS, WILLIAM F. G., member (1921), partner, *Peat, Marwick, Mitchell & Co.*, 105 S. LaSalle St., Chicago, Ill.
- \*ROSSETTER, GEORGE W., member (1916), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*ROTHMAN, EMANUEL, member (1927), partner, *Rothman & Rothman*  
1215 Pacific National Bldg., Los Angeles, Calif.
- \*ROTHWELL, PERCY, member (1922), partner, *Hadfield, Rothwell, Soule & Coates*, 750 Main St., Hartford, Conn.
- \*ROTZEL, C. L., member (1916), partner, *Frame & Imus*  
1034 McKnight Bldg., Minneapolis, Minn.
- \*ROUNTREE, GEORGE V., member (1922), [associate 1921], *George V. Rountree & Co.*, 208 S. LaSalle St., Chicago, Ill.
- \*ROVIRA, EDWIN J., member (1922), partner, *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- \*ROWBOTHAM, GEOFFREY G., member (1932), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*ROWLAND, ALFRED J., member (1922), partner, *Rowland, Thomas & Co.*  
Masonic Temple, Miles City, Mont.
- \*ROWLAND, WILLIAM C., member (1916), partner, *Audit Co. of Michigan*  
Union Guardian Bldg., Detroit, Mich.
- \*RUCKER, ROBERT HAMILTON, member (1916), *Robert Hamilton Rucker*  
27 W. 67th St., New York, N. Y.
- \*RUCKSTELL, JOHN R., member (1916), partner, *Ruckstell & Land*  
703 Market St., San Francisco, Calif.
- \*RUNSER, JAMES A., member (1935), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*RUPLE, H., member (1916), *H. Ruple*  
Bronson, Mich.
- \*RUPP, CHARLES P., associate (1920), *Charles P. Rupp*  
1736 Franklin St., Oakland, Calif.
- \*RUPP, THEODORE E., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*RUSH, HUGH M., member (1934), partner, *Mattison & Davey*  
612 Kennedy Bldg., Tulsa, Okla.
- \*RUSH, WILFRED D., member (1925), partner, *Rush & McGonigle*  
645 Oliver Bldg., Pittsburgh, Pa.
- \*RUSSELL, DONALD M., member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 2912 Book Bldg., Detroit, Mich.
- \*RUST, FRED, member (1930), [associate 1923], not in practice. With *Zerozone Corp.*, 1011 E. 95th St., Chicago, Ill.
- \*RUSTON, MONTEATH, member (1932), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- \*RYAN, MAYNARD T., member (1935), with *Price, Waterhouse & Co.*  
902 American Security Bldg., Washington, D. C.
- \*RYDER, DONALD S., member (1934), with *Peat, Marwick, Mitchell & Co.*  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*SAGAL, LEWIS, member (1932), partner, *Lewis Sagal & Co.*  
152 Temple St., New Haven, Conn.
- \*ST. AMOUR, JAMES A., associate (1923)  
Royal Bank of Canada, Havana, Cuba



## Alphabetical List of Members and Associates

- \*SALVESEN, EDGAR C., member (1916), *Edgar C. Salvesen*  
Berkeley Heights, N. J.
- SAMPSON, GEORGE F., member (1932), [associate 1924], partner, *R. T. Lingley & Co.*, 120 Broadway, New York, N. Y.
- \*SAMPSON, H. D., member (1916), *H. D. Sampson*  
827 N. 23rd St., Milwaukee, Wis.
- \*SANBORN, JOHN WINDSOR, member (1930), partner, *Percival G. Bixby & Co.*  
528 Marine Trust Bldg., Buffalo, N. Y.
- \*SANDERBECK, ADRIAN F., member (1935), partner, *Bachrach, Sanderbeck & Company*, 908 Farmers Bank Bldg., Pittsburgh, Pa.
- \*SANDERS, A. B., member (1933), *A. B. Sanders & Co.*  
329 First National Bank Bldg., Wichita, Kans.
- \*SANDERS, A. H., member (1919), *A. H. Sanders*  
11 W. 42nd St., New York, N. Y.
- \*SANDERS, WHITNEY B., member (1935), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*SANDOZ, C. C., member (1916), *C. C. Sandoz*  
815 Audubon Bldg., New Orleans, La.
- \*SANFORD, ARTHUR E., member (1935), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- \*SANGER, GABRIEL, member (1916), *Gabriel Sanger & Co.*  
10 High St., Boston, Mass.
- \*SARGENT, HOMER A., associate (1923), not in practice. Auditor, *St. Croix Paper Co.*, Woodland, Maine
- \*SATCHELL, GEORGE E. H., member (1916), *George E. H. Satchell*  
369 Pine St., San Francisco, Calif.
- \*SAUNDERS, PHILIP, JR., member (1933), partner, *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*SAUSE, CLIFTON A., member (1935), with *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- \*SAVAGE, GERSHOM A., associate (1924), with *Arthur Young & Co.*  
Philtower Bldg., Tulsa, Okla.
- \*SAVAGE, WALTER S., associate (1934), *Walter S. Savage*  
Bernhardt Bldg., Monroe, La.
- \*SAVANT, JOSEPH D., member (1933), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*SAWYER, HOLLIS H., member (1916), partner, *Hollis H. Sawyer & Co.*  
79 Milk St., Boston, Mass.
- \*SAXER, AUGUST J., member (1916), *August J. Saxer*  
801 LaSalle Bldg., St. Louis, Mo.
- \*SAXTON, DELBERT F., member (1930), [associate 1927], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*SAYPOL, JULIAN H., associate (1923), *Julian H. Saypol*  
280 Broadway, New York, N. Y.
- \*SCHAEBERLE, FREDERICK M., member (1922), partner, *Pace & Pace*  
225 Broadway, New York, N. Y.
- \*SCHAEDELE, ROBERT C., member (1933), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- \*SCHAEFER, WILLIAM B., associate (1922), *William B. Schaefer*  
1440 Broadway, New York, N. Y.
- \*SCHAFER, ESLER D., member (1916), *Esler D. Schafer*  
Land Title Bldg., Philadelphia, Pa.
- \*SCHAFER, WALTER LYON, member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*SCHEIBER, MAX S., associate (1920), partner, *Gray, Scheiber & Co.*  
42 Broadway, New York, N. Y.
- \*SCHENCK, LEONARD E., member (1935), *Leonard E. Schenck*  
517 Carondelet Bldg., New Orleans, La.
- \*SCHERICH, EDGAR R., associate (1920), with *F. W. Lafrentz & Co.*  
520 Union Bank Bldg., Los Angeles, Calif.

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- \*SCHETTLER, ALWIN H., member (1933), [associate 1928], with *Price, Waterhouse & Co.*, 506 Olive St., St. Louis, Mo.
- \*SCHISSLER, MELVIN H., member (1934), *Melvin H. Schissler*  
Bethlehem, Pa.
- \*SCHLEETER, OSCAR WILLIAM, member (1924), partner, *Schleeter, Munzenmaier & Co.*, 37 Broad St., Charleston, S. C.
- \*SCHLESSINGER, MAX, associate (1917), partner, *Max Schlessinger & Co.*  
565 Fifth Ave., New York, N. Y.
- \*SCHLOSSSTEIN, FRED A., member (1931), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*SCHMAL, GEORGE P., member (1925), not in practice. Vice-president, *Southwestern Greyhound Lines, Inc.*, 905 Commerce St., Ft. Worth, Texas
- \*SCHMAUS, MICHAEL J., member (1930), partner, *Arnold, Himmelblau & Co.*  
105 W. Adams St., Chicago, Ill.
- \*SCHMIDT, JOSEPH S., member (1929), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*SCHMIEL, ERWIN J., associate (1924), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- \*SCHNEIDER, JOHN HENRY, associate (1929), not in practice. General auditor, *Montgomery, Ward & Co.*, 619 W. Chicago Ave., Chicago, Ill.
- \*SCHNEIDER, THEODORE I., member (1917), partner, *Theodore I. Schneider & Co.*, 295 Madison Ave., New York, N. Y.
- \*SCHNEPFE, HOWARD A., member (1934), *Chas. H. Schnepfe, Jr. & Co.*  
1731 Baltimore Trust Bldg., Baltimore, Md.
- \*SCHOENEBERG, E. A., member (1934), with *Northwest Audit Co.*  
905 University Ave., Madison, Wis.
- \*SCHOLEFIELD, J. B., member (1922), partner, *McLaren, Goode & Co.*  
1111 I. N. Van Nuys Bldg., Los Angeles, Calif.
- \*SCHOLTEN, HENRY A., associate (1935), partner, *Walter Mollers & Company*  
Citizens National Bank Bldg., Sioux Falls, S. D.
- \*SCHOOLAR, CHARLES H., member (1924), partner, *Schoolar, Bird & Company*  
623 Santa Fe Bldg., Dallas, Texas
- \*SCHOTZ, LOUIS E., associate (1924), partner, *Lyons Audit Co.*  
Fabian Bldg., Paterson, N. J.
- \*SCHUCK, E. H., associate (1935), *E. H. Schuck*  
134 N. LaSalle St., Chicago, Ill.
- SCHUIT, HENRY P., associate (1917), not in practice. With *Hookless Fastener Co.*, Meadville, Pa.
- \*SCHULTE, LOUIS C., member (1928), *Louis Cavano Schulte*  
813 Mercantile Trust Bldg., Baltimore, Md.
- \*SCHULZ, JOSEPH R., associate (1933), *Joseph R. Schulz*  
1801 S. 58th Court, Cicero Station, Chicago, Ill.
- \*SCHUMACHER, ADOLPH FERDINAND, member (1924), *Adolph F. Schumacher*  
First National Bank Bldg., Paterson, N. J.
- \*SCHURZ, FRANKLIN D., associate (1925), not in practice. Vice-president, *South Bend Tribune*, South Bend, Ind.
- \*SCHUSTER, GEORGE A. R., associate (1929), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*SCHUYLER, THEOPHILUS, associate (1916), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*SCHWAGMEYER, EMIL HENRY, member (1926), not in practice. Accountant, *Toledo-Peoria & Western R. R.*, Peoria, Ill.
- \*SCHWARTZ, FRANK P., associate (1925), partner, *Schwartz, Miller & Company*  
Tootle Bldg., St. Joseph, Mo.
- \*SCOBIE, JOHN C., member (1916), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*SCOTT, C. WATSON, member (1928), [associate 1921], partner, *Ward, Fisher & Co.*, 2400 Industrial Trust Bldg., Providence, R. I.
- \*SCOTT, FRANK W., associate (1918), with *Barrow, Wade, Guthrie & Co.*  
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## Alphabetical List of Members and Associates

- \*SCOTT, GUY MILLER, member (1934), partner, *Leach, Rindfleisch & Scott*  
506 State Planters Bank Bldg., Richmond, Va.
- \*SCOTT, WALTER F., member (1933), [associate 1921], with *Barrow, Wade, Guthrie & Co.*, 1407 Boatmen's Bank Bldg., St. Louis, Mo.
- \*SCOVILL, HIRAM T., member (1926), [associate 1923], *Hiram T. Scovill*  
217 Commerce Bldg., Urbana, Ill.
- \*SCOVILLE, CLIFFORD E., member (1916), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*SCUDDER, LAWRENCE WILLIAMS, member (1916), partner, *Lawrence Scudder & Co.*, 105 W. Adams St., Chicago, Ill.
- \*SEAMANS, RICHARD D., member (1934), [associate 1922], partner, *Seamans, Stetson & Tuttle*, 84 State St., Boston, Mass.
- \*SEARLE, HARRY F., member (1916), *H. F. Searle*  
80 Broad St., New York, N. Y.
- \*SEATREE, W. ERNEST, member (1916)  
22, rue Raynouard, Paris (16), France
- \*SEAY, ADRIAN V., member (1923), partner, *Seay & Co.*  
216 Scanlan Bldg., Houston, Texas
- \*SEELY, EARLE R., member (1932), partner, *William C. Kirby & Co.*  
105 W. Monroe St., Chicago, Ill.
- \*SEEMANN, CHARLES L., member (1934), *Charles L. Seemann*  
1116 Carondelet Bldg., New Orleans, La.
- \*SEGUR, WILLIAM H., member (1926), [associate 1922], partner, *Ward, Fisher & Co.*, 2400 New Industrial Trust Bldg., Providence, R. I.
- \*SEIDMAN, HENRY L., member (1924), *Henry L. Seidman & Co.*  
67 W. 44th St., New York, N. Y.
- \*SELLS, JOHN F. C., member (1927), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SENGSTACK, JOHN F., associate (1923), with *Scovell, Wellington & Co.*  
802 Liberty Trust Bldg., Philadelphia, Pa.
- \*SHANNON, G. CLAYTON, member (1932), with *Peat, Marwick, Mitchell & Co.*, 1207 Benedum Trees Bldg., Pittsburgh, Pa.
- \*SHANNON, GEORGE F., member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*SHANNON, THOMAS J., member (1922), partner, *Shannon & Byers*  
1212 Pioneer Bldg., St. Paul, Minn.
- \*SHARKEY, HENRY W., member (1933), *H. W. Sharkey & Co.*  
63 Park Row, New York, N. Y.
- \*SHARP, WINFIELD QUIN, member (1923), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- \*SHAW, CLAUDE M., associate (1922), not in practice. Auditor.  
*Rice Hotel*, Houston, Texas
- \*SHAY, WILLIAM D., member (1928), [associate 1928], partner, *Eppler, Botz & Sangster*, 31 Nassau St., New York, N. Y.
- \*SHEEHAN, DANIEL M., member (1933), with *Haskins & Sells*  
1120 Bank of Commerce Bldg., St. Louis, Mo.
- \*SHEFFIELD, C. B., member (1935), partner, *J. A. Phillips Co.*  
1514 Second National Bank Bldg., Houston, Texas
- \*SHEKELL, CARDEN S., member (1934), partner, *Rosenthaler, Shekell & Co.*  
2263 National Bank Bldg., Detroit, Mich.
- \*SHELDON, ELON R., member (1933), *Elon R. Sheldon*  
604 Florida Theatre Bldg., St. Petersburg, Fla.
- \*SHENTON, WILLIAM A., member (1919), not in practice. Partner, *Bright & Shenton*, 15 Exchange Pl., Jersey City, N. J.
- \*SHEPPARD, CHARLES C., member (1916), partner, *Sheppard & Co.*  
932 Oliver Bldg., Pittsburgh, Pa.
- \*SHERFF, LOREN J., member (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*SHERMAN, WILLIAM B., member (1916), *William B. Sherman*  
147 Lorimer Ave., Providence, R. I.

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- \*SHERRATT, WILLIAM, member (1921), *William Sherratt*  
626 Real Estate Land Title Bldg., Philadelphia, Pa.
- \*SHIELD, WILLIAM JOHN, member (1924), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- \*SHMERLER, MAXWELL, member (1920), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- \*SHORT, D. E., JR., member (1930), [associate 1927], partner, *Short, Swinebroad & Associates*, 1606 Belcourt St., Nashville, Tenn.
- \*SHORT, FRANK G., member (1930), with *Barrow, Wade, Guthrie & Co.*  
155 Sansome St., San Francisco, Calif.
- \*SHRADER, J. R., associate (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*SHULTS, OTTO A., member (1930), partner, *Wilson, Shults and Co.*  
11th floor, Commerce Bldg., Rochester, N. Y.
- \*SHULTUS, WALTER H., member (1916), *Walter H. Shultus*  
400 Michigan St., N. E., Grand Rapids, Mich.
- \*SIEFERMAN, ARTHUR, member (1934), *Arthur Sieferman & associates*  
613 Winters Bank Bldg., Dayton, Ohio
- \*SIEGER, M. S., associate (1924), with *D. G. Sisterson & Co.*  
1606 First National Bank Bldg., Pittsburgh, Pa.
- \*SILVERTRUST, ABRAHAM, member (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*SIMIONESCU, MAX A., member (1933), *Max A. Simionescu*  
352 Cedar Lane, Teaneck, N. J.
- \*SIMLICK, W. NELSON, member (1927), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*SIMMERS, JOHN A., member (1917), partner, *John A. Simmers & Co.*  
215 W. 7th St., Los Angeles, Calif.
- \*SIMMONDS, ALBERT GORDON, member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*SIMON, ALFRED J., member (1932), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- \*SIMONDS, GEORGE E., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*SIMONE, EDWARD, member (1933), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*SIMPSON, HAROLD B., member (1929), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*SIMPSON, NOEL R., member (1933), with *Arthur Andersen & Co.*  
215 W. 6th St., Los Angeles, Calif.
- \*SINCLAIR, ARTHUR B., member (1916), partner, *Arthur B. Sinclair & Co.*  
415 Lexington Ave., New York, N. Y.
- \*SINCLAIR, HUGH A., member (1933), partner, *Peat, Marwick, Mitchell & Co.*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- \*SINCLAIR, PRIOR, member (1927), [associate 1924], partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*SINDERSON, S. W., member (1935), *S. W. Sinderson*  
528 Brotherhood Block, Kansas City, Kans.
- \*SISTERSON, DOUGLAS G., member (1922), [associate 1921], *D. G. Sisterson & Co.*  
1606 First National Bank Bldg., Pittsburgh, Pa.
- \*SIVERTSON, FLORENCE L., member (1919), *Florence L. Sivertson*  
134 N. LaSalle St., Chicago, Ill.
- \*SKINNER, JOSEPH J., member (1916), partner, *Arthur Young & Co.*  
611 Magnolia Bldg., Dallas, Texas
- \*SLAGLE, HOWARD G., member (1926), *Howard G. Slagle*  
440 Terminal Tower, Cleveland, Ohio
- \*SLOCUM, SANFORD G., member (1933), with *Wilson, Shults and Co.*  
11th floor, Commerce Bldg., Rochester, N. Y.
- \*SMALL, FRANCIS, member (1916), partner, *Barrow, Wade, Guthrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.

## Alphabetical List of Members and Associates

- \*SMART, ALLEN R., member (1916), partner, *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- \*SMART, JACKSON W., member (1929), [associate 1927], partner, *Allen R. Smart & Co.*, 111 W. Monroe St., Chicago, Ill.
- \*SMART, ROBERT FERRELL, member (1928), [associate 1926], partner, *Allen R. Smart & Co.*, 230 Park Ave., New York, N. Y.
- \*SMITH, ALEXANDER J., member (1933), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*SMITH, ALEXANDER P., member (1933), with *Mattison & Davey*  
612 Kennedy Bldg., Tulsa, Okla.
- \*SMITH, ARCHIE M., member (1916), *Archie M. Smith*  
331 Hibernia Bldg., New Orleans, La.
- \*SMITH, ARTHUR C., member (1934), *Arthur C. Smith & Company*  
1735 Boatmen's Bank Bldg., St. Louis, Mo.
- \*SMITH, ARTHUR W., member (1916)  
Clover Corner, Nyack, N. Y.
- \*SMITH, CHARLES B., member (1916), not in practice.  
1060 Amsterdam Ave., New York, N. Y.
- \*SMITH, CHARLES C., member (1924), [associate 1923], not in practice. Comptroller, *Hamilton Watch Co.*, Lancaster, Pa.
- \*SMITH, CLIFFORD I., member (1916), partner, *Smith-Ellingson-Schuldes Co.*  
209 Northern Bldg., Green Bay, Wis.
- \*SMITH, DAVID, member (1916), *Smith, MacKay & Co.*  
2124 Union Guardian Bldg., Detroit, Mich.
- \*SMITH, F. HOPKINSON, member (1920), partner, *Loomis, Suftern & Fernald*  
636 First National Bank Bldg., Birmingham, Ala.
- \*SMITH, FRANK W., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*SMITH, FREDERIC A., member (1916), partner, *Frederic A. Smith & Co.*  
1026 Dwight Bldg., Kansas City, Mo.
- \*SMITH, HENRY EZMOND, associate (1927)  
323 N. Oakhurst Drive, Beverley Hills, Calif.
- \*SMITH, HERBERT ELLES, member (1916), *Herbert Elles Smith*  
1411 Fourth Ave., Seattle, Wash.
- \*SMITH, JAMES ARTHUR, member (1927), partner, *The W. H. Plunkett Audit Co.*  
612 Luhrs Tower, Phoenix, Ariz.
- \*SMITH, JAMES HODGEMAN, member (1932), not in practice. With *Shell Petroleum Corp.*, Tulsa, Okla.
- \*SMITH, LLOYD B., member (1916), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- \*SMITH, REGINALD W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- SMITH, S. EDWARD, member (1920), partner, *Smith, Davis & Co.*  
41 E. 42nd St., New York, N. Y.
- \*SMITH, WALTER I., member (1916), with *Hadfield, Rothwell, Soule & Coates*  
1 Atlantic St., Stamford, Conn.
- \*SMITH, WILLIAM A., member (1916), *William A. Smith & Co.*  
Cotton Exchange Bldg., Memphis, Tenn.
- \*SMITH, WILLIAM C., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*SNELHAM, JOHN S., member (1922), not in practice. Comptroller, *Continental Can Co., Inc.*, 100 E. 42nd St., New York, N. Y.
- \*SNIDER, JOHN W., associate (1924), *John W. Snider & Co.*  
1007 Arcade Bldg., St. Louis, Mo.
- \*SNOW, CLIFFORD GATES, member (1934), with *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- \*SNYDER, IRWIN C., member (1921), partner, *Richter & Co.*  
820 Farmers Bank Bldg., Pittsburgh, Pa.
- \*SNYDER, JOHN A., member (1930), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.

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- \*SNYDER, RALPH W., member (1929), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*SOLOMAN, SAMUEL, member (1933), with *James D. Glunts & Co.*  
31 Milk St., Boston, Mass.
- \*SORENSEN, A. M., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*SPAMER, HENRY EDWARD, member (1923), partner, *Bartels & Spamer*  
1001 American Bldg., Baltimore, Md.
- \*SPARK, DALE M., member (1916), partner, *Spark, Mann & Co.*  
60 State St., Boston, Mass.
- SPARROW, ROBERT GREGORY, member (1925), [associate 1920], partner, *Robert G. Sparrow & Co.*, 17 John St., New York, N. Y.
- \*SPEAKMAN, F. M., member (1916), *F. M. Speakman*  
456 Bourse Bldg., Philadelphia, Pa.
- \*SPEARS, HARRY E., member (1924), not in practice. Vice-president and comptroller, *Commercial Credit Co.*  
First National Bank Bldg., Baltimore, Md.
- \*SPENCER, E. H., member (1916)  
1709 W. 8th St., Los Angeles, Calif.
- SPETH, CARL F., member (1925), [associate 1924], not in practice. Comptroller, *The Cuban-American Sugar Co.*  
136 Front St., New York, N. Y.
- \*SPRATLIN, ARTHUR T., member (1916), not in practice. Treasurer, *Eaton, Crane & Pike Co.*, Pittsfield, Mass.
- \*SPRINGER, DURAND W., member (1916), not in practice. Secretary, *American Society of Certified Public Accountants*  
National Press Bldg., Washington, D. C.
- \*SPURRIER, STANLEY, member (1924), partner, *Spurrer & Wood*  
811 Beacon Bldg., Wichita, Kans.
- \*SQUIRES, FREDERIC W., member (1916), partner, *Squires & Co.*  
101 Park Ave., New York, N. Y.
- \*SQUYRES, ARTHUR, member (1930), *Arthur Squyres*  
Peoples National Bank Bldg., Tyler, Texas
- \*STAFFORD, HARVEY C., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*STAGG, JAMES HARDWICK, member (1917), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- STAINTON, ERNEST, member (1923), not in practice. With *National Distillers Products Corp.*, 120 Broadway, New York, N. Y.
- \*STANLEY, HUBERT A., member (1923), partner, *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*STANS, MAURICE H., member (1933), [associate 1932], partner, *Alexander Grant & Co.*, 7 S. Dearborn St., Chicago, Ill.
- \*STANTON, CHARLES E., associate (1923), not in practice. Assistant treasurer, *E. R. Squibb & Sons*, 25 Columbia Heights, Brooklyn, N. Y.
- \*STANZE, MILTON MCKINLEY, associate (1928), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*STARK, DANA F., member (1916), *Dana F. Stark*  
521 Realty Bldg., Elmira, N. Y.
- \*STARKEY, RODNEY FIELDING, member (1931), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*STARKLOFF, CARL V., member (1916), not in practice. Credit manager, *Maryland Trust Co.*, Baltimore, Md.
- \*STAUB, E. ELMER, member (1916), partner, *Staub, Fletcher & Van Tifflin*  
3110 Book Tower, Detroit, Mich.
- \*STAUB, WALTER A., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*STAUFFER, RALPH L., member (1933), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.

## *Alphabetical List of Members and Associates*

- \*STEEL, CHARLES H., associate (1920), *Charles H. Steel & Co.*  
712 Provident Trust Bldg., Philadelphia, Pa.
- \*STEELE, FRANCIS R. CARNEGIE, member (1916), partner, *Patterson, Teele & Dennis*, 1 Federal St., Boston, Mass.
- \*STEELE, S. CHARLES, member (1917), *S. Chas. Steele*  
812 Monongahela Bldg., Morgantown, W. Va.
- \*STEFFEY, RUSSELL K., member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*STEGMAN, EDWARD J., member (1920), partner, *Stegman, House & Co.*  
1214 Mercantile Trust Bldg., Baltimore, Md.
- \*STEINBERG, HYMAN H., associate (1934), with *Reuben R. Robinson & Co.*  
295 Madison Ave., New York, N. Y.
- \*STEINBERG, WILLIAM, member (1922), *William Steinberg*  
11 W. 42nd St., New York, N. Y.
- \*STELL, HUGH M., member (1932), with *Richardson, Jackson & Company*  
1444 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- \*STEMPF, VICTOR H., member (1922), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*STENN, HARRY M., member (1921), partner, *Gray, Hunter, Stenn & Co.*  
35 E. Wacker Dr., Chicago, Ill.
- \*STEPHENSON, J. BRYAN, member (1930), partner, *Linder, Burk & Stephenson*  
816 First National Bank Bldg., Albuquerque, N. M.
- \*STERN, ALFRED J., member (1916), partner, *Stern, Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- \*STETSON, CHARLES A., member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*STEVEN, J. ANGUS, member (1916), partner, *Angus Steven & Co.*  
33 N. LaSalle St., Chicago, Ill.
- STEVENS, EDWARD R., associate (1932), with *William J. Gunnell*  
542 Marine Trust Bldg., Buffalo, N. Y.
- \*STEVENS, ELMER O., member (1916), *Elmer O. Stevens*  
527 Bangs Ave., Asbury Park, N. J.
- \*STEVENS, WILLIAM E., member (1934), partner, *William E. Stevens and Co.*  
201 Fidelity Bldg., Lenoir, N. C.
- \*STEVENSON, SPENCER B., member (1933), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- \*STEWART, ANDREW, member (1916), partner, *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- \*STEWART, ANDREW, member (1919), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*STEWART, CHARLES A., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*STEWART, EDMUND RAE, member (1926), not in practice. State auditor of Maryland, 608 Union Trust Bldg., Baltimore, Md.
- \*STEWART, FREDERIC, member (1916), *Frederic Stewart*  
31 State St., Boston, Mass.
- \*STEWART, J. HAROLD, member (1935), [associate 1922], with *Stewart, Watts & Bollong*, 50 State St., Boston, Mass.
- \*STEWART, JAMES V., member (1933), partner, *McDuffie, Stewart & Company*  
623 Boyle Bldg., Little Rock, Ark.
- \*STINE, JOSEPH, member (1928), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*STINE, RALPH EDWARD, associate (1927), *Ralph E. Stine*  
Fulton Bank Bldg., Lancaster, Pa.
- \*STINGER, JOHN D., member (1916), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- \*STIRTON, W. C. R., member (1929), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- \*STOFFER, MAURICE W., member (1924), *Maurice W. Stoffer*  
483 Endicott Bldg., St. Paul, Minn.

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- \*STOLP, JOHN A., member (1924), [associate 1920], partner, *Walton, Joplin, Langer & Co.*, 231 S. LaSalle St., Chicago, Ill.
- \*STONE, D. REMINGTON, associate (1933), not in practice. With *Federal Bureau of Investigation*, 370 Lexington Ave., New York, N. Y.
- \*STONE, JEFF K., member (1916), *Jeff K. Stone & Co.*  
Ambassador Bldg., St. Louis, Mo.
- \*STONE, MILON M., member (1930), [associate 1922], partner, *Haskins & Sells*  
Harris Trust Bldg., Chicago, Ill.
- \*STONE, WILLIAM A., member (1934), not in practice. Auditor, *The A. S. Abell Company*, Sun Square, Baltimore, Md.
- \*STOVER, ARTHUR W., member (1935), partner, *Phagan, Tillison & Tremble*  
717 City Bank Bldg., Syracuse, N. Y.
- \*STRACHAN, GEORGE H., member (1933), with *Wittman & Company*  
215 Market St., San Francisco, Calif.
- \*STRAINE, LYMAN M., member (1935), *L. M. Straine & Co.*  
California State Life Bldg., Sacramento, Calif.
- \*STRAND, CARL WILLIAM, associate (1924), not in practice. Accountant, *William Skinner & Sons*, 208 Appleton St., Holyoke, Mass.
- \*STRAND, OSCAR C., associate (1923), partner, *Strand, Roe, Johnson Co.*  
1010 Foshay Tower, Minneapolis, Minn.
- \*STRANDBERG, ALBIN D., member (1922), [associate 1920], *Albin D. Strandberg*  
2220, 120 Broadway, New York, N. Y.
- \*STRATFORD, FRANK P., member (1924), [associate 1921], *Frank P. Stratford*  
Rutherfordton, N. C.
- \*STRATFORD, RALPH B., member (1935), partner, *William Whitfield & Co.*  
1045 Pacific Bldg., Portland, Ore.
- \*STRICKLER, HOWARD K., member (1916), not in practice.  
1073 Montgomery Ave., Narberth, Pa.
- \*STRONG, ADDISON G., member (1916), partner, *Hood and Strong*  
1720 Shell Bldg., San Francisco, Calif.
- \*STRONG, GEORGE J., member (1916), partner, *McKeon & Strong*  
12 E. 41st St., New York, N. Y.
- \*STUMP, SIDNEY P., associate (1925), with *Chandler, Murray & Chilton*  
1810 The First-Central Tower, Akron, Ohio
- STUMPFEL, WILLIAM H., member (1918), [associate 1917], partner, *Patterson, Teele & Dennis*, 120 Broadway, New York, N. Y.
- \*STURGEON, ANDREW G., member (1928), with *Price, Waterhouse & Co.*  
First Wisconsin National Bank Bldg., Milwaukee, Wis.
- \*STURGEON, JOHN S., member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*STURZ, CHARLES F., member (1922), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*SUFFERN, PHILIP S., member (1916), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*SULLY, JAMES O., member (1916), partner, *James O. Sully & Co.*  
465 California St., San Francisco, Calif.
- \*SUNLEY, WILLIAM T., member (1916), partner, *Lawrence Scudder & Co.*  
105 W. Adams St., Chicago, Ill.
- \*SUNSTROM, E. ARNOLD, member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*SUTER, FRED A., member (1916)  
330 N. Austin Blvd., Oak Park, Ill.
- \*SUTHERLAND, ELMER L., member (1934), partner, *Lawrence Scudder & Co.*  
120 Wall St., New York, N. Y.
- \*SUTHERLAND, LELAND G., member (1926), [associate 1925], with *Price, Waterhouse & Co.*, 902 American Security Bldg., Washington, D. C.
- \*SUTHERLAND, WILLIAM, member (1916), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*SUTTON, WILLIAM STANBOROUGH, member (1916), *Sutton & Co.*  
1910 Union Bank Bldg., Pittsburgh, Pa.



## *Alphabetical List of Members and Associates*

- \*SVENSON, O. IVAR, member (1927), not in practice. Office manager, *H. C. Wainwright & Co.*, 60 State St., Boston, Mass.
- \*SWAIN, WILLIAM J., member (1933), *W. J. Swain*  
608 Midland Bldg., Kansas City, Mo.
- \*SWANTEE, PAUL F., member (1933), with *Arthur Andersen & Co.*  
1305 Commerce Bldg., Kansas City, Mo.
- \*SWARTZ, FRED E., member (1924), with *F. M. Speakman*  
548 Bourse Bldg., Philadelphia, Pa.
- \*SWEARINGEN, ALBERT L., member (1922), partner, *Swearingen & Swearingen*  
3334 Prospect Ave., Cleveland, Ohio
- \*SWEARINGEN, C. L., member (1916), partner, *Swearingen & Swearingen*  
3334 Prospect Ave., Cleveland, Ohio
- \*SWEARINGEN, HOWARD A., member (1916), partner, *Swearingen & Swearingen*, 3334 Prospect Ave., Cleveland, Ohio
- \*SWEENEY, HENRY WHITCOMB, member (1926), [associate 1923], not in practice.  
With *Farm Credit Administration*, Washington, D. C.
- \*SWEET, HOMER NEWTON, member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*SWINDELL, L. I., member (1935), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*SWOFFORD, JOHN L., member (1934), *J. L. Swofford and Company*  
809 First National Bank Bldg., Fort Smith, Ark.
- \*TALBOT, CYRIL, member (1930), partner, *Barrow, Wade, Guthrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*TALIAFERRO, ALBERT PENDLETON, member (1916), not in practice. Treasurer, *Bonbright & Co., Inc.*, 25 Nassau St., New York, N. Y.
- \*TALLENT, JAMES E., member (1922), *James E. Tallent*  
11 West 42nd St., New York, N. Y.
- \*TANNER, LOUIS FRANCIS, associate (1921), *Tanner & Tanner*  
414 Monongahela Bldg., Morgantown, W. Va.
- \*TAPP, T. J., member (1922), partner, *Learned & Tapp*  
307 State National Bank Bldg., Houston, Texas
- \*TATE, DELBERT L., associate (1923), *Delbert L. Tate*  
959 Westchester Way, Birmingham, Mich.
- \*TAYLOR, CONRAD BALDWIN, member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*TAYLOR, FRANK C., member (1929), *Frank C. Taylor*  
1211 American National Bank Bldg., Beaumont, Texas
- \*TAYLOR, HERBERT D., member (1916), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*TAYLOR, JACOB B., member (1931), not in practice. Chairman, accounting department, *Ohio State University*, Columbus, Ohio
- \*TAYLOR, LESLIE HUNT, member (1932), partner, *Peat, Marwick, Mitchell & Co.*  
607 Dexter Horton Bldg., Seattle, Wash.
- \*TAYLOR, OTTO F., member (1920), partner, *Webster, Horne, Blanchard & Taylor*, 50 Broadway, New York, N. Y.
- \*TAYLOR, PERCY MILES, member (1925), [associate 1921], not in practice.  
With *Farm Credit Administration*, Washington, D. C.
- \*TAYLOR, ROBERT T., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*TAYLOR, WILLIAM E., member (1934), with *Barrow, Wade, Guthrie & Co.*  
622 Title & Trust Bldg., Phoenix, Ariz.
- \*TAYLOR, WILLIAM J., member (1916), partner, *Brubaker, Fisher & Taylor*  
1202 Sweetland Bldg., Cleveland, Ohio
- \*TEELE, ARTHUR W., member (1916), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*TEETER, EARL G., associate (1917), *Earl G. Teeter*  
121 Washington Blvd., Oak Park, Ill.

*American Institute of Accountants Year-Book*

- \*TEMPLE, HARRY S., associate (1927), partner, *Temple, Brissman & Co.*  
107 Kellogg Blvd., E., St. Paul, Minn.
- \*TEMPLE, HERBERT M., member (1916), partner, *Temple, Brissman & Co.*  
107 Kellogg Blvd., E., St. Paul, Minn.
- \*TEMPLETON, WILLIAM, member (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*TEUNON, J. STANLEY, associate (1922), *J. S. Teunon & Co.*  
Broad Street Bank Bldg., Trenton, N. J.
- \*TEWKSBURY, CARL L., associate (1917), not in practice. With *Fort Wayne National Bank*, Fort Wayne, Ind.
- \*THIELMEYER, HERBERT R., associate (1934), *H. R. Thielmeyer*  
472 Russ Bldg., San Francisco, Calif.
- THISTLETHWAITE, A. J. H., member (1931), with *Deloitte, Plender, Haskins & Sells*, Edificio La Nacional, Avenida Juarez, Mexico, D. F.
- \*THOMAS, GEORGE J., member (1933), with *James O. McKinsey & Co.*  
4110 Field Bldg., Chicago, Ill.
- \*THOMAS, H. IVOR, member (1916), partner, *Thomas & Moore*  
215 W. 7th St., Los Angeles, Calif.
- \*THOMAS, MARSHALL M., member (1928), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*THOMAS, ROSCOE L., member (1916), partner, *Rowland, Thomas & Co.*  
424 Hennessy Bldg., Butte, Mont.
- \*THOMPSON, ALDON FENTON, member (1916), with *Arthur F. Morton & Co.*  
1130 Candler Bldg., Atlanta, Ga.
- \*THOMPSON, CHARLES, member (1918), [associate 1917], partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*THOMPSON, GEORGE M., member (1932), *George M. Thompson*  
505 Title Insurance Bldg., Los Angeles, Calif.
- \*THOMPSON, WILLIAM W., member (1916), *Wm. W. Thompson & Co.*  
176 W. Adams St., Chicago, Ill.
- \*THOMSON, HENRY M., member (1929), [associate 1920], partner, *Thomson, Cooper & Thomson*, 756 S. Broadway, Los Angeles, Calif.
- \*THORN, RALPH E., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*THORNTON, EDWARD B., member (1933), not in practice. With *Premier-Pabst Corp.*, 221 N. LaSalle St., Chicago, Ill.
- \*THORNTON, FRANK W., member (1916), not in practice.  
Box 141, Denville, N. J.
- \*THORNTON, FREDERICK L., member (1922), with *Barrow, Wade, Guthrie & Co.*, 624 S. Boston Ave., Tulsa, Okla.
- \*THURSTON, T. A., member (1916), partner, *Thurston & Grider*  
301 Bassett Tower, El Paso, Texas
- \*THURSTON, TROY G., member (1935), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*TIGER, LOUIS, member (1927), *Louis Tiger & Co.*  
Federal Commerce Trust Bldg., St. Louis, Mo.
- \*TILLINGHAST, HOWARD ALVA, member (1935), [associate 1932], with *Touche, Niven & Co.*, 36 Pearl St., Hartford, Conn.
- \*TILLISON, ROBERT F., member (1928), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- \*TILLOTSON, ANDREW L., member (1935), *A. L. Tillotson*  
914 Slattery Bldg., Shreveport, La.
- \*TILLY, VIRGIL S., member (1935), with *W. O. Ligon & Co.*  
410 National Bank of Tulsa Bldg., Tulsa, Okla.
- \*TILNEY, STANLEY D., associate (1921), *Stanley D. Tilney*  
750 N. Michigan Ave., Chicago, Ill.
- \*TILTON, FREDERIC A., member (1916), with *Haskins & Sells*  
1625 Barnett National Bank Bldg., Jacksonville, Fla.
- \*TIMMONS, BUFORD A., member (1925), *Timmons Audit Co.*  
Burwell Bldg., Knoxville, Tenn.

### *Alphabetical List of Members and Associates*

- \*TINKHAM, ARTHUR W., associate (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*TINSLEY, ALEXANDER L., member (1916), *Alexander L. Tinsley*  
211 N. Calvert St., Baltimore, Md.
- \*TITTSWORTH, WILLIAM B., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*TODMAN, FREDERICK S., member (1933), partner, *Frederick S. Todman & Co.*  
27 William St., New York, N. Y.
- \*TOLLETH, WILLIAM ROBERTSON, member (1916), *W. R. Tolleth*  
1000 Bank of Commerce Bldg., Norfolk, Va.
- \*TOMPKINS, CHARLES BRAMPTON, member (1916), *C. B. Tompkins*  
529 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*TONER, JAMES V., member (1934), *James V. Toner*  
80 Boylston St., Boston, Mass.
- \*TORBET, ALBERT W., member (1922), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*TOTH, LOUIS, member (1925), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- \*TOURIN, FRED, member (1923), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- \*TOWER, CARLETON M., member (1935), [associate 1928], *Carleton M. Tower & Co.*, 105 W. Adams St., Chicago, Ill.
- \*TOWNS, CHARLES H., member (1930), [associate 1923], partner, *Loomis, Sufferin & Fernald*, 80 Broad St., New York, N. Y.
- TOWNSEND, DAVID E., member (1927), [associate 1917], not in practice.  
c/o Barclay Banks (France), Ltd., Promenade des Angais, Nice, A. N., France
- \*TOWNSEND, FERDINAND C., member (1916), partner, *Townsend & Dix*  
280 Broadway, New York, N. Y.
- \*TRACY, L. W., member (1930), with *Touche, Niven & Co.*  
1136 Arcade Bldg., St. Louis, Mo.
- \*TREADWELL, GEORGE A., member (1916), with *Peat, Marwick, Mitchell & Co.*, 919 Union Indemnity Bldg., New Orleans, La.
- \*TREMBLE, ROLAND N., member (1931), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- \*TREWORGY, HAROLD S., member (1933), partner, *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- \*TRIMARCO, RALPH R., member (1926), not in practice. Treasurer, *Grunow Corporation*, 4127 George St., Chicago, Ill.
- \*TRIPP, WILLARD ARNOLD, member (1932), with *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- \*TROBRIDGE, CHARLES R., member (1920), [associate 1917], partner, *Arthur Young & Co.*, 1 Cedar St., New York, N. Y.
- \*TROTTER, TILLMAN B., member (1935), *T. B. Trotter & Company*  
717 Citizens State Bank Bldg., Houston, Texas
- \*TROUANT, D. L., member (1932), [associate 1929], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*TROUB, LEONARD M., member (1920), partner, *Leonard M. Troub & Co.*  
750 Main St., Hartford, Conn.
- TRUE, JOSEPH M., member (1920), *Joseph M. True*  
641 Liberty Ave., Pittsburgh, Pa.
- \*TUCKER, HERBERT E., member (1933), partner, *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*TUFTS, KINGSLEY, associate (1932)  
Box No. 445, Palo Alto, Calif.
- \*TURNBULL, JOSEPH A., associate (1929), not in practice. Assistant examiner,  
*Federal Reserve Board*, Washington, D. C.
- \*TURNBULL, RALPH W., associate (1933), *Ralph Turnbull & Co.*  
416 First National Bank Bldg., Springfield, Ill.
- \*TURNER, CLARENCE L., member (1931), partner, *Turner & Crook*  
1530 Chestnut St., Philadelphia, Pa.

## *American Institute of Accountants Year-Book*

- \*TURTLE, GEORGE R., member (1921), *George R. Turtle*  
203 S. Dearborn St., Chicago, Ill.
- \*TUTTLE, CHARLES C., member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*TWOSE, HERBERT H., associate (1922), partner, *Herbert H. Twose & Co.*  
207 E. Michigan St., Milwaukee, Wis.
- \*ULLRICH, WILLIAM A., member (1922), *William A. Ullrich*  
Mutual Home Bldg., Dayton, Ohio
- \*UNION, CHESTER R., member (1920), [associate 1917], with *Price, Waterhouse & Co.*, 15 Westminster St., Providence, R. I.
- \*UTTER, ARTHUR J., member (1923), *Arthur J. Utter*  
175 W. Jackson Blvd., Chicago, Ill.
- \*VAIL, ROY GASTON, member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*VAN, ERIC P., member (1933), with *Peat, Marwick, Mitchell & Co.*  
510 American Bank Bldg., Portland, Ore.
- \*VAN EPS, GEORGE T., member (1919), *George T. Van Eps*  
111 W. Monroe St., Chicago, Ill.
- \*VAN HEKLE, WILLIAM H., member (1916), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*VANKIRK, WILLIAM HUTCHINS, member (1925), *William H. Vankirk*  
2002 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- \*VANNAIS, LEON E., member (1921), not in practice. With *Tabulating Machine Co.*, 310 Fifth Ave., New York, N. Y.
- \*VAN OSS, A., member (1916), *A. van Oss*  
110 William St., New York, N. Y.
- \*VARAY, HENRY, member (1916), *Henry Varay*  
19 Rector St., New York, N. Y.
- \*VASOLL, HERBERT, member (1933), with *Davies & Davies*  
103 Park Ave., New York, N. Y.
- \*VAUGHAN, ARTHUR S., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*VAUGHAN, BERNARD M., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- VAUGHAN, JAMES D., member (1935), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*VERKOUTEREN, JOHN H., member (1927), *John H. Verkouteren*  
Tower Bldg., Washington, D. C.
- \*VERNON, WILLIAM LAWTHOR, member (1926), *W. L. Vernon*  
Cairo, Ill.
- VICKERY, EGBERT T., member (1931), partner, *Shipley & Vickery*  
315 Montgomery St., San Francisco, Calif.
- \*VIEH, WALTER F., member (1922), partner, *J. O. McKinsey & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*VINCENT, NORMAN H. S., member (1935), partner, *Robert Douglas & Co.*  
1 Federal St., Boston, Mass.
- \*VINCENT, W. W., member (1921), [associate 1917]  
1222 Sherwin Ave., Chicago, Ill.
- \*VISER, HARRY L., member (1934), partner, *Viser & Eglin*  
Giddens Lane Bldg., Shreveport, La.
- \*WAAS, GEORGE J., member (1934), not in practice. With *Central Bank for Cooperatives, Farm Credit Administration*, Washington, D. C.
- \*WACHTELL, THEODORE, member (1916), partner, *Livingston & Wachtell*  
114 E. 32nd St., New York, N. Y.

## Alphabetical List of Members and Associates

- \*WADHAMS, VANCE A., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*WAGGONER, LESLIE R., associate (1934), not in practice. With *Shell Oil Company*, 100 Bush St., San Francisco, Calif.
- \*WAGGONER, W. C., member (1935), [associate 1927], partner, *R. G. Rankin & Co.*, 105 W. Adams St., Chicago, Ill.
- \*WAGNER, ARCHIBALD F., member (1920), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- \*WAGNER, EDWIN H., member (1922), partner, *Touche, Niven & Co.*  
1136 Arcade Bldg., St. Louis, Mo.
- \*WAGNER, ISAAC, member (1925), [associate 1922], partner, *Guaranty Audit Co.*  
1955, 1 N. LaSalle St., Chicago, Ill.
- \*WAGNER, NEWTON V., member (1934), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*WAGNER, W. M., member (1934), partner, *William C. Kirby & Co.*  
105 W. Monroe St., Chicago, Ill.
- \*WAKEFIELD, EDWIN E., associate (1923), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*WALD, HAROLD, associate (1922), *Harold Wald & Co.*  
262 Washington St., Boston, Mass.
- \*WALDEN, C. HOWARD, associate (1934), *C. Howard Walden*  
Securities Bldg., Helena, Mont.
- \*WALES, EDWARD M., associate (1933), with *Haskins & Sells*  
615 Pacific Mutual Bldg., Los Angeles, Calif.
- WALKER, MATTHEW H., associate (1923)  
Canadian Club, New York, N. Y.
- \*WALKER, ROBERT J., member (1916), *Robert J. Walker*  
504 Dickson Bldg., Norfolk, Va.
- \*WALL, HUGH E., member (1921), partner, *Wall, Cassel & Eberly*  
510 Refiners Oil Bldg., Dayton, Ohio
- \*WALL, JOHN J., associate (1921), *Wall & Co.*  
907 Hospital Trust Bldg., Providence, R. I.
- \*WALLACE, JAMES L., member (1933), with *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- \*WALLIN, OSCAR V., member (1923), partner, *Wolf and Company*  
1616 Walnut St., Philadelphia, Pa.
- \*WALQUIST, ELEANOR K., member (1932), with *New York State Audit Co.*  
444 Broadway, Albany, N. Y.
- \*WALSH, FRANK M., associate (1931)  
317 S. Oak Park Ave., Oak Park, Ill.
- \*WALSH, PATRICK J., member (1927), *P. J. Walsh*  
703 Consolidated National Bank Bldg., Tucson, Ariz.
- \*WALTERS, GEORGE, member (1925), with *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- \*WALTON, WILLIAM R., JR., member (1930), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.
- WARD, ALFRED P., member (1919), partner, *Ward, Fisher & Co.*  
111 Westminster St., Providence, R. I.
- \*WARD, JACKSON P., member (1934), partner, *R. V. Whittaker & Co.*  
426 Whitney Bldg., New Orleans, La.
- \*WARD, RAYMOND L., member (1932), [associate 1930]  
1834 Pleasant Ave., Highland Park, Ill.
- \*WARNER, ROSS T., member (1933), *Ross T. Warner & Company*  
602 Tulsa Loan Bldg., Tulsa, Okla.
- \*WARREN, ROBERT E., member (1932), with *Lybrand, Ross Bros. & Montgomery*, 1107 Midland Bldg., Cleveland, Ohio
- WATERS, CHESTER C., associate (1921), not in practice. With *U. S. Bureau of Internal Revenue*, Treasury Annex, No. 1, Washington, D. C.
- \*WATKINS, LUTHER K., member (1928), *Luther K. Watkins*  
2019 Liberty Bank Bldg., Buffalo, N. Y.

## American Institute of Accountants Year-Book

- \*WATSON, ALBERT JOHN, member (1916), partner, *Peat, Marwick, Mitchell & Co.*, 1550 Russ Bldg., San Francisco, Calif.
- \*WATSON, DAVID McEWAN, member (1926), [associate 1925], with *Peat, Marwick, Mitchell & Co.*, 1031 U. S. National Bank Bldg., Denver, Colo.
- \*WATSON, JOHN W., associate (1921), not in practice. With *Shell Petroleum Corp.*, Shell Bldg., St. Louis, Mo.
- \*WATSON, THOMAS HAROLD, member (1923), not in practice. Auditor, *William R. Warner & Co., Inc.*, 113 W. 18th St., New York, N. Y.
- \*WATSON, WILLIAM A., member (1916)  
187 Marlborough Rd., Brooklyn, N. Y.
- \*WATT, ALEXANDER H., member (1916), *Alexander H. Watt*  
906 Commonwealth Bldg., Philadelphia, Pa.
- \*WAYMOUTH, WILLIAM A., member (1932), [associate 1931], partner, *Sparrow, Waymouth & Co.*, P. O. Box 54, San Juan, P. R.
- \*WEAVER, F. M., member (1916), partner, *Lawrence Scudder & Co.*  
306 Victor Bldg., Kansas City, Mo.
- \*WEBB, EDWARD H., associate (1922), partner, *Busch & Webb*  
1307 Puget Sound Bank Bldg., Tacoma, Wash.
- \*WEBB, FLOYD T., member (1931), partner, *Ruckstell & Land*  
703 Market St., San Francisco, Calif.
- \*WEBER, GEORGE H., member (1923), partner, *A. H. Whan & Co.*  
25 Broadway, New York, N. Y.
- WEBER, CHESTER L., member (1920), not in practice. Assistant comptroller,  
*Goodyear Tire & Rubber Co.*, 21 Marvin Ave., Akron, Ohio
- \*WEBSTER, GEORGE R., member (1916), not in practice.  
14 rue Cognacq Jay, Paris, France
- \*WEBSTER, NORMAN E., member (1916), partner, *Webster, Horne, Blanchard & Taylor*, 50 Broadway, New York, N. Y.
- \*WEBSTER, SAMUEL SMITH, JR., member (1923), partner, *Mattison & Davey*  
707 S. Hill St., Los Angeles, Calif.
- \*WEBSTER, WILLIAM D., member (1916), not in practice. Secretary, *Victor Chemical Works*, 141 W. Jackson Blvd., Chicago, Ill.
- \*WEGMANN, AUGUST A., member (1934), partner, *J. K. Byrne & Co.*  
2315 American Bank Bldg., New Orleans, La.
- \*WEILER, EMIL T., member (1926), [associate 1922], partner, *Hurdman & Cranstoun*, 350 Madison Ave., New York, N. Y.
- \*WEINBERGER, DAVID E., member (1924), *David E. Weinberger*  
1328 Broadway, New York, N. Y.
- \*WEIS, CAMILLE, member (1925), *C. Weis & Company*  
322 Carondelet Bldg., New Orleans, La.
- \*WEISS, H. W., member (1916), partner, *Roden & Weiss*  
915 Fourth National Bank Bldg., Cincinnati, Ohio
- \*WEISS, JAMES W., member (1925), not in practice. Assistant secretary-treasurer, *Boyertown Burial Casket Co.*, Boyertown, Pa.
- \*WEISS, JULIUS V., member (1925), [associate 1917], *Julius V. Weiss & Co.*  
160 N. LaSalle St., Chicago, Ill.
- \*WEISS, W. F., member (1916), partner, *W. F. Weiss & Co.*  
7 Dey St., New York, N. Y.
- \*WEISSINGER, CHARLES, member (1916), *Charles Weissinger*  
1526 Race St., Philadelphia, Pa.
- \*WELCH, FRANCIS E., member (1933), with *Haskins & Sells*  
2504 New Industrial Trust Bldg., Providence, R. I.
- \*WELCH, JAMES F., member (1916), *James F. Welch & Co.*  
129 Market St., Paterson, N. J.
- \*WELDON, OSCAR J., member (1930), partner, *Hunter & Weldon*  
165 Broadway, New York, N. Y.
- \*WELLINGTON, CHARLES OLIVER, member (1916), partner, *Scovell, Wellington & Co.*, 10 E. 40th St., New York, N. Y.
- \*WELLS, SEYMOUR, member (1935), [associate 1926], partner, *Scholefield, Wells & Baxter*, 922 Kearns Bldg., Salt Lake City, Utah

### *Alphabetical List of Members and Associates*

- \*WELSCH, HENRY WILLIAM, member (1925), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- \*WELSH, ARTHUR E., associate (1922), partner, *Welsh & Baird*  
National City Bank Bldg., Cleveland, Ohio
- \*WERMUTH, CHARLES E., member (1916), *Charles E. Wermuth & Co.*  
1746 Canal Bank Bldg., New Orleans, La.
- \*WEST, WILLIAM H., member (1916), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*WESTERMANN, H. T., member (1916), *H. T. Westermann*  
42 Pondfield Road, W., Bronxville, N. Y.
- \*WHARTON, J. RUSSELL, member (1927), partner, *Willett, Fick & Wharton*  
825 J. M. S. Bldg., South Bend, Ind.
- \*WHEALLER, E. O., member (1916), *E. O. Whealler*  
Cornelia, Ga.
- \*WHEELER, CHARLES T., member (1935), partner, *Laurence Scudder & Co.*  
404 Peoples Bank Bldg., Muskegon, Mich.
- \*WHEELER, F. RALPH, member (1925), [associate 1922], partner, *Wheeler, Crosbie & Company*, 1801 Widener Bldg., Philadelphia, Pa.
- \*WHEELER, WILLIAM C., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*WHITCOMB, WALTER D., member (1916), *Walter D. Whitcomb & Co.*  
1042 Pacific Bldg., Portland, Ore.
- \*WHITE, C. P., member (1927), partner, *White, Page & Co.*  
National City Bank Bldg., Manila, P. I.
- \*WHITE, CARROLL M., member (1933), with *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- WHITE, FRANK, member (1920), *Frank White*  
90 Broad St., New York, N. Y.
- WHITE, JAMES C. M., member (1934), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- \*WHITE, JOHN ROBERT, member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*WHITE, LEE HEYER, member (1919), [associate 1917], *Lee Heyer White*  
930, 17 E. 42nd St., New York, N. Y.
- \*WHITE, RODNEY D., member (1916), partner, *White & Currie*  
1120 White Bldg., Seattle, Wash.
- \*WHITE, WARREN H., associate (1919), partner, *Warren H. White & Co.*  
89 Broad St., Boston, Mass.
- \*WHITE, WILLIAM Z., member (1926), *William Z. White*  
802 Ocean Ave., New London, Conn.
- \*WHITFIELD, GEORGE B., associate (1931), not in practice. With *Quaker Oats Company*, 141 W. Jackson Blvd., Chicago, Ill.
- \*WHITFIELD, WILLIAM, member (1916), *William Whitfield & Co.*  
1045 Pacific Bldg., Portland, Ore.
- WHITTAKER, ROBERT V., member (1934), partner, *R. V. Whittaker & Co.*  
426 Whitney Bldg., New Orleans, La.
- \*WHITTINGDALE, THOMAS Y., member (1930), [associate 1927], partner, *Whittingdale & Robins*, Manfield House, 376 Strand, London, W. C., England
- \*WHITWORTH, CHARLES R., member (1916), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*WHYTE, NELSON L., associate (1929), with *James J. Hastings & Co.*  
24 Commerce St., Newark, N. J.
- \*WIELAND, VICTOR F., member (1933), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*WIGGINS, HORACE S., member (1916), *Horace S. Wiggins*  
3445 Que St., Lincoln, Nebr.
- \*WILCOX, EDWARD B., member (1927), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- \*WILCOX, FRANK L., member (1930), partner, *Frank L. Wilcox & Co.*  
511 Liberty Bldg., Waco, Texas

# American Institute of Accountants Year-Book

- \*WILCOX, MARY ELIZABETH, associate (1926)  
102 Kellogg St., Fall River, Mass.
- \*WILDBRETT, ERNEST R., member (1927), partner, *Eppler, Botz & Sangster*  
31 Nassau St., New York, N. Y.
- \*WILDE, GEORGE W., member (1924), not in practice. With *Shell Oil Co.*  
100 Bush St., San Francisco, Calif.
- \*WILDMAN, JOHN R., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*WILHELM, HAROLD I., member (1935), partner, *J. A. Phillips Co.*  
1514 Second National Bank Bldg., Houston, Texas
- \*WILKENLOH, WILLIAM E., associate (1934), with *Price, Waterhouse & Co.*  
1602 Union Dime Trust Bldg., Cleveland, Ohio
- \*WILKES, PAUL H., member (1922), with *Thomson & Taylor Co.*  
536 W. Cermak Rd., Chicago, Ill.
- \*WILKINSON, L. L., associate (1925), partner, *Gooding, Wilkinson & Co.*  
1329, 1-4 Main St., Columbia, S. C.
- \*WILL, JOHN A., member (1916), not in practice. Comptroller, *Chase National Bank*, 18 Pine St., New York, N. Y.
- \*WILLARD, DOROTHY G., member (1934), with *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*WILLARD, RAYMOND D., member (1935), [associate 1920], partner, *Robert Douglas & Co.*, 1 Federal St., Boston, Mass.
- \*WILLETT, FREDERICK S., member (1934), partner, *Willett, Fick & Wharton*  
825 J. M. S. Bldg., South Bend, Ind.
- WILLIAMS, C. VINCENT, member (1935), *C. Vincent Williams*  
1 N. LaSalle St., Chicago, Ill.
- \*WILLIAMS, CHARLES A., member (1933), partner, *Williams, Wilson & Company*  
307 Warnock Bldg., Sioux City, Iowa
- \*WILLIAMS, EDWARD S., member (1916), *Edward S. Williams*  
209 Commercial Bldg., Santa Ana, Calif.
- \*WILLIAMS, HARRY A., member (1920), *H. A. Williams*  
7530 Bennett St., Pittsburgh, Pa.
- \*WILLIAMS, HARRY J., member (1933), with *Peat, Marwick, Mitchell & Co.*  
919 Union Indemnity Bldg., New Orleans, La.
- \*WILLIAMS, HERBERT D., member (1916), not in practice. *H. D. Williams & Co.*, 120 Broadway, New York, N. Y.
- \*WILLIAMS, J. HARRY, member (1933), with *Haskins & Sells*  
1114 Magnolia Bldg., Dallas, Texas
- \*WILLIAMS, JOHN P., member (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*WILLIAMS, JOSEPH H., member (1933), partner, *Alvin M. Powell & Co.*  
226 Miners Bank Bldg., Wilkes-Barre, Pa.
- \*WILLIAMS, LEON E., member (1929), *Leon E. Williams*  
2 Wall St., New York, N. Y.
- \*WILLIAMS, OTIS C., associate (1931), not in practice. Accountant, *General Shoe Corporation*, Nashville, Tenn.
- \*WILLIAMS, PAUL D., member (1927), with *Arthur Andersen & Co.*  
1378 National Bank Bldg., Detroit, Mich.
- \*WILLIAMS, R. BRADFORD, member (1935), *R. Bradford Williams*  
2 Rector St., New York, N. Y.
- \*WILLIAMS, ROBERT W., member (1930), [associate 1925], partner, *Price, Waterhouse & Co.*, 530 W. 6th St., Los Angeles, Calif.
- \*WILLIAMS, T. DWIGHT, member (1928), *T. Dwight Williams*  
811 First National Bank Bldg., Oklahoma City, Okla.
- \*WILLIAMS, WALTER E., member (1925), [associate 1923], partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- \*WILLIG, LAWRENCE H., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*WILLING, JAMES, member (1918), [associate 1917], partner, *Patterson, Teele & Dennis*, 1 Federal St., Boston, Mass.



### *Alphabetical List of Members and Associates*

- \*WILLING, LLOYD A., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*WILLIS, WILLIAM H., member (1934), [associate 1929], *William H. Willis*  
3202 Ave. K, Brooklyn, N. Y.
- \*WILLITS, WARD M., member (1925), not in practice. With *Continental, Illinois National Bank & Trust Co.*, Chicago, Ill.
- \*WILMOT, HENRY W., member (1916), not in practice.  
c/o Stagg, Mather & Hough, 141 Broadway, New York, N. Y.
- \*WILMOTT, ARTHUR, member (1916), *Arthur Wilmott*  
1138 E. 37th St., Brooklyn, N. Y.
- \*WILSON, C. I., associate (1925), not in practice. Regional business manager,  
*Chevrolet Motor Co.*, Atlanta, Ga.
- \*WILSON, CHARLES C., member (1916), *Charles C. Wilson*  
404 Fairview Ave., Bridgeport, Conn.
- \*WILSON, DOUGLAS N., member (1934), partner, *Douglas Wilson & Company*  
419 Strain Bldg., Great Falls, Mont.
- \*WILSON, GEORGE A., member (1934), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- \*WILSON, LOUIS W., member (1921), partner, *Wilson, Shults & Co.*  
11th floor, Commerce Bldg., Rochester, N. Y.
- \*WILSON, PETER G., member (1933), partner, *Williams, Wilson & Company*  
307 Warnock Bldg., Sioux City, Iowa
- \*WILSON, ROBERT W., associate (1921), with *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- \*WILSON, SELDON M., member (1929), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*WILSON, WILLIAM JEFFERS, member (1916), partner, *Wilson, Linwill & Parry*  
12 S. Twelfth St., Philadelphia, Pa.
- \*WINKLER, MARION MAYERS, member (1933), *M. M. Winkler*  
Box 655, Tupelo, Miss.
- \*WINN, WILLIAM R., member (1934), *William R. Winn*  
515 First National Bank Bldg., Williamsport, Pa.
- \*WINTERHALTER, GEORGE J., member (1934), with *Arthur Andersen & Co.*  
231 W. Wisconsin Ave., Milwaukee, Wis.
- \*WINTERMUTE, LEWIS, member (1923), [associate 1917], *Lewis Wintermute*  
4500 Euclid Ave., Cleveland, Ohio
- \*WINTERS, GEORGE P., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- \*WINZER, O. E., member (1931), [associate 1923], president, *Winzer & Co.*  
29 S. LaSalle St., Chicago, Ill.
- \*WITHEY, HOWARD A., member (1933), partner, *Franke, Graef & Hannon*  
444 Madison Ave., New York, N. Y.
- \*WITTMAN, C. WM., JR., member (1926), partner, *Wittman & Company*  
215 Market St., San Francisco, Calif.
- \*WOHNSIEDLER, J., member (1916), not in practice. Vice-president, *Union Bag & Paper Corp.*, 233 Broadway, New York, N. Y.
- \*WOLCOTT, BERNARD C., member (1928), partner, *Greene & Wolcott*  
504 Capital Theatre Bldg., Binghamton, N. Y.
- \*WOLF, GEORGE D., member (1920), partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- \*WOLF, HARRY H., member (1924), [associate 1921], partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- \*WOLF, MARTIN G., member (1923), not in practice. With *Oakbrook Hosiery Mills, Inc.*, Reading, Pa.
- \*WOLFE, FRANK B., associate (1917), not in practice. c/o *Merco Nordstrom Valve Co.*, 400 N. Lexington Ave., Pittsburgh, Pa.
- \*WOLFE, JOHN N., member (1916), *J. N. Wolfe & Co.*  
413 Fourth Ave., Pittsburgh, Pa.
- \*WOLFE, LEE J., member (1924), partner, *S. H. & Lee J. Wolfe*  
116 John St., New York, N. Y.

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- \*WOLFE, MORLEY S., member (1923), [associate 1920], partner, *Harrow & Wolfe*, 29 Broadway, New York, N. Y.
- \*WOLFF, ARTHUR, member (1916), partner, *Arthur Wolff & Company*  
314 Insurance Exchange Bldg., Los Angeles, Calif.
- \*WOLLING, J. SPENCER, associate (1921), *J. Spencer Wolling*  
411 Olive St., St. Louis, Mo.
- \*WOOD, ERNEST N., member (1916), partner, *Niles & Niles*  
165 Broadway, New York, N. Y.
- \*WOOD, FRANCIS LEIGH, member (1916)  
3835 Keystone Ave., Chicago, Ill.
- \*WOOD, J. FREDERICK E., member (1916), *J. Frederick E. Wood*  
110 William St., New York, N. Y.
- \*WOOD, LEWIS E., member (1933), with *Wolf and Company*  
716 Petroleum Bldg., Oklahoma City, Okla.
- \*WOOD, RAY G., member (1927), partner, *Beesley, Wood & Co.*  
609 Deseret Bank Bldg., Salt Lake City, Utah
- \*WOOD, ROBERT A., associate (1924)  
P. O. Box 957, Houston, Texas
- \*WOODEN, ERNEST E., member (1916), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.
- WOODFIN, HERBERT JOHN, member (1923), with *Barrow, Wade, Guthrie & Co.*  
P. O. Box 377 and c/o International Railways of Central America,  
Guatemala City, Guatemala, C. A.
- \*WOODRUFF, FRANK H., JR., member (1916), *Frank H. Woodruff, Jr.*  
101 Park Ave., New York, N. Y.
- \*WOODS, ARTHUR C., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*WOODS, J. B. COLLINGS, member (1923), [associate 1921], partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- \*WOODWARD, THEODORE F., member (1932), partner, *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- \*WOOLLEY, ERNEST S., member (1935), president, *E. S. Woolley Corporation*  
70 Wall St., New York, N. Y.
- \*WORFOLK, FREDERIC, member (1916), *Frederic Worfolk*  
50 Pine St., New York, N. Y.
- \*WORKMAN, ROY H., associate (1933), not in practice. Special investigator,  
*International Telephone & Telegraph Corp.*, 67 Broad St., New York, N. Y.
- \*WORMAN, JOHN H., member (1933), with *Peat, Marwick, Mitchell & Co.*  
875 Shrine Bldg., Memphis, Tenn.
- \*WORSLEY, ROSS G., associate (1923), partner, *Worsley & Forman*  
432 Clift Bldg., Salt Lake City, Utah
- \*WORTHINGTON, HAROLD, member (1916)  
2589 Euclid Heights Blvd., Cleveland, Ohio
- \*WREN, JAMES H., member (1916), *James H. Wren*  
11 W. 42nd St., New York, N. Y.
- \*WRIGHT, ARTHUR, member (1916), with *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- \*WRIGHT, CARL W., member (1924), [associate 1919], *Carl W. Wright & Co.*  
210 Main St., Hackensack, N. J.
- \*WRIGHT, FRANCIS A., member (1916), partner, *Francis A. Wright & Co.*  
613 City Bank Bldg., Kansas City, Mo.
- \*WRIGHT, H. WINFIELD, member (1916), *H. Winfield Wright & Co.*  
Ledger Bldg., Philadelphia, Pa.
- \*WRIGHT, JAMES, member (1916), partner, *Mackay, Irons & Co.*  
165 Broadway, New York, N. Y.
- \*WRIGHT, WALTER COLEMAN, member (1916), *Walter C. Wright & Associates*  
214 H. W. Hellman Bldg., Los Angeles, Calif.
- \*WRIGHT, WILLIAM R., member (1920), *William R. Wright*  
5505 Metropolitan Station, Los Angeles, Calif.

# *Alphabetical List of Members and Associates*

- \*WRYE, WALTER C., member (1916), *Walter C. Wrye*  
60 State St., Boston, Mass.
- \*WUERFEL, GUSTAVE A., member (1935), [associate 1922], *Gustave A. Wuerfel*  
475 Fifth Ave., New York, N. Y.
- \*WULFING, FREDERICK W., member (1929), partner, *Wulfinf & Stillman*  
111 John St., New York, N. Y.
- \*WUNNER, EMIL G., member (1926), [associate 1920], *Emil G. Wunner*  
Mills Bldg., San Francisco, Calif.
- \*WYLER, RICHARD S., member (1922), *Richard S. Wyler & Co.*  
1410 Dierks Bldg., Kansas City, Mo.
- \*WYNHOFF, LOUIS ARIE, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*YARDLEY, ARTHUR W., member (1935), partner, *Boyden, Yardley & Guay*  
120 Boylston St., Boston, Mass.
- \*YATES, J. ROGER, member (1929), *J. Roger Yates*  
6208-31st St., N. W., Washington, D. C.
- \*YEOMAN, STEPHEN SMITH, member (1924), [associate 1920], partner, *Yeoman & Morgan*, 630 Lemcke Bldg., Indianapolis, Ind.
- \*YOCKEY, MERLE A., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
2912 Book Bldg., Detroit, Mich.
- \*YOUNG, ALBERT F., member (1916), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*YOUNG, ARTHUR, member (1916), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- YOUNG, CHARLES, member (1918), [associate 1917], partner, *Stagg, Mather, Hough & Young*, 52 Avenue des Champs Elysees, Paris, France
- YOUNG, DANIEL A., associate (1917)  
176 Ridgewood Ave., Glen Ridge, N. J.
- \*YOUNG, GEORGE R., member (1925), [associate 1925]  
309 Sea St., North Quincy, Mass.
- \*YOUNG, L. TIPTON, member (1916), *L. Tipton Young & Co.*  
87 Kenyon Bldg., Louisville, Ky.
- \*YOUNG, RALPH A., member (1934), with *Touche, Niven & Co.*  
36 Pearl St., Hartford, Conn.
- \*YOUNG, T. RAYMOND, associate (1921), not in practice. Secretary-treasurer,  
*O'Meara-Young Motor Co.*, 14th St. & Broadway, Denver, Colo.
- \*YOUNGBERG, OSCAR J., member (1935), partner, *Ward, Weber & Co.*  
25 Broadway, New York, N. Y.
- \*YULE, GEORGE G., member (1922), partner, *T. D. Thomas & Co.*  
30 N. LaSalle St., Chicago, Ill.
- \*ZAENGLEIN, PAUL C., member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- \*ZEBLEY, JOHN H., JR., member (1933), partner, *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- \*ZIMMERMAN, PHILO R., associate (1928), with *Barrow, Wade, Guthrie & Co.*  
Henry Bldg., Seattle, Wash.
- \*ZIMMERMANN, RUSSELL A., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*ZUEHLKE, WALTER W., member (1916), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*ZWEMER, FRANK L., member (1926), [associate 1923], partner, *Zwemer, Uebel & Co.*, 600 Hickox Bldg., Cleveland, Ohio

## GEOGRAPHICAL LIST OF MEMBERS AND ASSOCIATES

(Corrected to December 1, 1935)

An asterisk before the name of a member or an associate indicates possession of a certified public accountant certificate issued by authority of a state or territory of the United States, not necessarily the state in which the member or associate resides.

Figures in parentheses after names indicate dates of admission to the Institute and of advancement to membership. Persons admitted in 1916 are charter members or associates.

The style under which an individual member practises or the name of the firm of which he is a partner or a staff employee or the name of the private corporation by which he is employed is stated in italics. Only the principal occupation of each member or associate is indicated.

### Alabama

- \*ARNOLD, J. DOZIER P., member (1933), with *Loomis, Suffern & Fernald*  
901 First National Bank Bldg., Birmingham, Ala.
- AUSTIN, WILLIAM GAINES, member (1916)  
P. O. Box 412, Mobile, Ala.
- \*BORLAND, WILLIAM HOWARD, member (1927), *William Howard Borland*  
Comer Bldg., Birmingham, Ala.
- \*CHRISTIAN, WILLIAM J., member (1928), *William J. Christian*  
2218 Comer Bldg., Birmingham, Ala.
- \*CRANE, HAROLD C., member (1916), partner, *H. C. Crane & Co.*  
1015 First National Bank Bldg., Montgomery, Ala.
- DAVIS, WILLIAM J., member (1932), partner, *Davis & Muddiman*  
827 First National Bank Bldg., Birmingham, Ala.
- \*HARPER, EDWARD O., member (1933), partner, *H. C. Crane & Co.*  
1015 First National Bank Bldg., Montgomery, Ala.
- \*MUDDIMAN, ALLAN, member (1932), [associate 1926], partner, *Davis & Muddiman*,  
827 First National Bank Bldg., Birmingham, Ala.
- \*SMITH, F. HOPKINSON, member (1920), partner, *Loomis, Suffern & Fernald*  
636 First National Bank Bldg., Birmingham, Ala.

### Arizona

- BURLINSON, MAURICE A., member (1926), not in practice.  
P. O. Box 911, Tucson, Ariz.
- \*CUTHBERT, HUGH T., member (1916), *H. T. Cuthbert & Co.*  
523 Heard Bldg., Phoenix, Ariz.
- \*FOSTER, ARTHUR A., member (1935), *Arthur A. Foster*  
1 Valley National Bank Bldg., Prescott, Ariz.
- \*GARRETT, EUGENE THRALL, member (1923), partner, *Lee & Garrett*  
Luhrs Tower, Phoenix, Ariz.
- \*PLUNKETT, WILLIS H., member (1921), partner, *The W. H. Plunkett Audit Co.*  
612 Luhrs Tower, Phoenix, Ariz.
- \*SMITH, JAMES ARTHUR, member (1927), partner, *The W. H. Plunkett Audit Co.*  
612 Luhrs Tower, Phoenix, Ariz.
- \*TAYLOR, WILLIAM E., member (1934), with *Barrow, Wade, Guthrie & Co.*  
622 Title & Trust Bldg., Phoenix, Ariz.
- \*WALSH, PATRICK J., member (1927), *P. J. Walsh*  
703 Consolidated National Bank Bldg., Tucson, Ariz.

## *Geographical List of Members and Associates*

### Arkansas

- \*BANKS, WARREN E., associate (1935), *Warren E. Banks*  
Ouachita & West Grand Ave., Hot Springs, Ark.
- \*BREIMO, MARK, member (1934), *Mark Breimo*  
311 First National Bank Bldg., El Dorado, Ark.
- \*BROWN, G. RUSSELL, member (1930), *Russell Brown & Co.*  
1110 Boyle Bldg., Little Rock, Ark.
- \*CHASE, ROY E., member (1924), partner, *Chase & Gaunt*  
603 Rector Bldg., Little Rock, Ark.
- \*COFFER, E. E., member (1934), *E. E. Coffey*  
624 Boyle Bldg., Little Rock, Ark.
- \*COTHAM, EDWARD RALPH, associate (1929), with *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- \*CROFT, LYLE B., member (1924), [associate 1921], partner, *Hennegin, Croft & Fuller*, 804 Southern Bldg., Little Rock, Ark.
- \*DODGE, HARRY F., JR., associate (1934), with *McDuffie, Stewart & Co.*  
624 Boyle Bldg., Little Rock, Ark.
- \*FINDLEY, W. W., associate (1926), *W. W. Findley*  
803 Rector Bldg., Little Rock, Ark.
- \*FOX, ASA STANDLEY, member (1934), with *Chase & Gaunt*  
604 Rector Bldg., Little Rock, Ark.
- \*FULLER, J. COOKSEY, associate (1933), partner, *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- \*GAUNT, EDWARD L., member (1924), [associate 1923], partner, *Chase & Gaunt*  
604 Rector Bldg., Little Rock, Ark.
- \*GOODRUM, AVON B., member (1934), with *Russell Brown & Co.*  
Little Rock, Ark.
- \*HENNEGIN, H. W., member (1916), partner, *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- \*KINARD, CADDIE H., member (1922), *Caddie H. Kinard*  
401 Armstrong Bldg., El Dorado, Ark.
- \*MCDUFFIE, ARCHIE V., member (1933), partner, *McDuffie, Stewart & Co.*  
623 Boyle Bldg., Little Rock, Ark.
- \*MCNAIR, ROBERT H., JR., member (1932), not in practice. Director of  
Finance, *Works Progress Administration of Arkansas*  
Old Post Office Bldg., Little Rock, Ark.
- \*NEWTON, TRUMAN, associate (1934), with *E. S. Reinberger & Company*  
212 National Bldg., Pine Bluff, Ark.
- \*RAILSBACK, GLENN ALBERT, member (1934), *Glenn A. Railsback*  
309 National Bldg., Pine Bluff, Ark.
- \*REBSAMEN, RAYMOND H., member (1930), [associate 1927], *Raymond H. Rebsamen*, Rector Bldg., Little Rock, Ark.
- \*REINBERGER, EDGAR S., member (1932), *E. S. Reinberger & Co.*  
P. O. Box 795, Pine Bluff, Ark.
- \*REINBERGER, MANNIE J., member (1934), partner, *E. S. Reinberger & Co.*  
P. O. Box 795, Pine Bluff, Ark.
- \*STEWART, JAMES V., member (1933), partner, *McDuffie, Stewart & Company*  
623 Boyle Bldg., Little Rock, Ark.
- \*SWOFFORD, JOHN L., member (1934), *J. L. Swofford and Company*  
809 First National Bank Bldg., Fort Smith, Ark.

### California

- \*AARON, VICTOR, member (1923), [associate 1921], partner, *Victor Aaron, Jones & Co.*, Financial Center Bldg., San Francisco, Calif.
- \*ADSIT, EDWARD H., member (1924), [associate 1921], *Edward H. Adsit*  
215 W. 7th St., Los Angeles, Calif.
- \*ALEXANDER, A. DEWITT, member (1934), [associate 1924], partner, *Robinson, Nowell & Co.*, 601 Crocker Bldg., San Francisco, Calif.

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- \*ANDRUS, FERRON L., member (1931), partner, *Harry B. Mills and Company*  
3723 Wilshire Blvd., Los Angeles, Calif.
- \*AUSTIN, DORR, member (1923), partner, *Austin and Co.*  
519 California St., San Francisco, Calif.
- \*BACON, ALBERT T., member (1916), *Albert T. Bacon*  
510 S. Spring St., Los Angeles, Calif.
- \*BARETTE, EDWARD LOUIS, member (1927), partner, *Touche, Niven & Co.*  
215 W. 7th St., Los Angeles, Calif.
- \*BASKERVILLE, CHARLES A., member (1916), partner, *Baskerville Co.*  
714 W. 10th St., Los Angeles, Calif.
- \*BEAMAN, EARL R., member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*BEETON, FRANK A., associate (1932), with *Robinson, Novell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*BETTS, IVAN F., member (1935), with *Price, Waterhouse & Co.*  
530 West 6th St., Los Angeles, Calif.
- \*BLAND, T. NOEL, associate (1921), not in practice. Assistant general manager, *Fibreboard Products, Inc.*, 710 Russ Bldg., San Francisco, Calif.
- \*BLIGHT, REYNOLD E., member (1916), partner, *Blight & Wheeler*  
900, 756 S. Broadway, Los Angeles, Calif.
- \*BOURS, B. W., member (1916), *B. W. Bours*  
620 Market St., San Francisco, Calif.
- \*BREWSTER, HAROLD S., member (1928), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*BROTHERTON, R. ERNEST, member (1916), partner, *Brotherton, Thomas & Co.*  
1540 San Pablo Ave., Oakland, Calif.
- \*BROWN, FRED H., member (1934), with *Lester Herrick and Herrick*  
403 Merchants Exchange, San Francisco, Calif.
- \*BROWN, WILLIS H., member (1922), *Willis H. Brown*  
215 Herman W. Hellman Bldg., Los Angeles, Calif.
- \*BURROWS, JOHN W., member (1928), partner, *Ruckstell & Land*  
703 Market St., San Francisco, Calif.
- \*BURROWS, WILLIAM T., associate (1930), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- BURSTON, PHILIP G., member (1935), with *John F. Forbes & Company*  
Crocker Bldg., San Francisco, Calif.
- \*CARRUTHERS, C. P., member (1916), partner, *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*CARTER, JESSE RAY, member (1926), [associate 1923], *J. R. Carter*  
Russ Bldg., San Francisco, Calif.
- \*CERF, MYRTLE, member (1927), partner, *Cerf & Cooper*  
519 California St., San Francisco, Calif.
- \*CHAMBERLAIN, C. P., member (1916), *C. P. Chamberlain*  
311 California St., San Francisco, Calif.
- CHANEY, H. K., member (1934), *H. K. Chaney*  
1212 Spring Arcade Bldg., Los Angeles, Calif.
- \*CHANEY, PAUL R., associate (1916), not in practice. Secretary, *Creameries of America, Inc.*, 325 Roosevelt Bldg., Los Angeles, Calif.
- \*COLE, R. W. E., member (1916), *R. W. E. Cole*  
917 I. N. Van Nuys Bldg., Los Angeles, Calif.
- \*COOIL, ROBERT A., member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*COOPER, HARRY J., member (1916), partner, *Cerf & Cooper*  
519 California St., San Francisco, Calif.
- \*COOPER, JOHN EDWARD, member (1916), *John Edward Cooper*  
1269 Ripley St., Santa Rosa, Calif.
- \*CORNELL, CHARLES E., member (1916), *Charles E. Cornell*  
4339 Edgewood Ave., Oakland, Calif.
- \*CRAMER, WALTER H., member (1916), *Walter H. Cramer*  
268 Market St., San Francisco, Calif.

## Geographical List of Members and Associates

- \*CRENSHAW, RAYMOND D., member (1934), partner, *Crenshaw, Diehl and Wright*, 718 C. C. Chapman Bldg., Los Angeles, Calif.
- \*CULEY, ROY T., associate (1927), not in practice. Instructor in accounting, *Los Angeles Junior College*, 855 N. Vermont Ave., Los Angeles, Calif.
- CURTIS, CHARLES G., member (1920), *Charles G. Curtis*  
10 Lunado Way, San Francisco, Calif.
- \*DEMPSEY, THOMAS R., member (1934), [associate 1926], *Thos. R. Dempsey*  
1104 Pacific Mutual Bldg., Los Angeles, Calif.
- \*DEVOS, BURNELL H., member (1933), [associate 1925], with *Price, Waterhouse & Co.*, 530 W. 6th St., Los Angeles, Calif.
- \*DOLGE, WILLIAM, member (1916), partner, *William Dolge & Co.*  
351 California St., San Francisco, Calif.
- DOUGLAS, HARRY J., member (1916), *Harry J. Douglas*  
Menlo Park, Calif.
- \*DOUGLAS, THORNTON G., member (1927), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*DOW, RALPH G., member (1924), partner, *Ralph G. Dow & Co.*  
758 W. Adams Blvd., Los Angeles, Calif.
- \*DUMVILLE, HARRY, member (1918), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*DUNHAM, SCOTT H., member (1933), partner, *John F. Forbes & Company*  
Crocker Bldg., San Francisco, Calif.
- \*DYKES, H. ASHLIN, member (1927), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- \*EADIE, WILLIAM H., member (1931), partner, *Fuller, Eadie & Co.*  
506 Andreson Bldg., San Bernardino, Calif.
- \*EVERTS, L. S., member (1916), *L. S. Everts & Co.*  
727 First National Bank Bldg., San Diego, Calif.
- \*FARLEY, RAY A., associate (1933), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*FARQUHAR, FRANCIS P., member (1919), [associate 1918], with *Scovell, Wellington & Co.*, 220 Buch St., San Francisco, Calif.
- \*FENNIMORE, HERBERT W., member (1924), not in practice. Secretary-treasurer, *Sudden Lumber Co.*  
Quint St. and Evans Ave., San Francisco, Calif.
- \*FIELDS, J. L., member (1916), not in practice.  
2141 Clinton Ave., Alameda, Calif.
- \*FORBES, JOHN F., member (1916), partner, *John F. Forbes & Company*  
Crocker Bldg., San Francisco, Calif.
- \*FOSTER, RALPH W., associate (1928), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*FRANZMAN, GEORGE W., associate (1934), not in practice. Secretary, *The Pacific Molasses Company, Limited*  
525 Matson Bldg., San Francisco, Calif.
- \*FRISBEE, IRA N., associate (1923), *Ira N. Frisbee*  
304 Bank of America Bldg., Beverly Hills, Calif.
- \*FULLERTON, AUBREY CUMMINGS, member (1919), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- \*GANE, ROBERT MAHLON, member (1935), *Robert M. Gane*  
155 Sansome St., San Francisco, Calif.
- \*GIBSON, WALTER B., member (1930), [associate 1922], partner, *Lybrand, Ross Bros. & Montgomery*, 621 S. Spring St., Los Angeles, Calif.
- \*GILES, LAWRENCE, member (1927), not in practice. Controller, *Safeway Stores, Inc.*, Oakland, Calif.
- \*GOODE, P. G., member (1916), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*GOODELL, CLAYTON H., member (1923), with *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- \*GORMLEY, JOSEPH A., associate (1927), not in practice. Auditor, *University of Southern California*, 3551 University Ave., Los Angeles, Calif.

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- \*GREENFIELD, JESSE ARTHUR, member (1921), partner, *J. Arthur Greenfield & Co.*, 822 Citizens National Bank Bldg., Los Angeles, Calif.
- \*GRIFFITHS, ERNEST E., member (1928), *Ernest E. Griffiths*  
609 S. Grand Ave., Los Angeles, Calif.
- \*GUTHRIE, WILLIAM, member (1916), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*HAHN, F. F., member (1916), partner, *Haskins & Sells*  
615 Pacific Mutual Bldg., Los Angeles, Calif.
- \*HAINES, LELAND H., associate (1931), not in practice. Land bank examiner,  
*Farm Credit Administration*, Berkeley, Calif.
- \*HALLEY, ANDREW S., associate (1933), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*HARING, ALBERT J., member (1922), not in practice. Service manager,  
*Matson Navigation Co.*, 215 Market St., San Francisco, Calif.
- \*HARRELL, VERNE, associate (1927), not in practice. Chief accountant, *Kettleman North Dome Association*, 719 Richfield Bldg., Los Angeles, Calif.
- \*HARRISON, HARLOWE A., member (1928), *Harlowe A. Harrison*  
1126 Subway Terminal Bldg., Los Angeles, Calif.
- \*HARTMAN, GEORGE O., member (1935), *George O. Hartman*  
720 Rowan Bldg., Los Angeles, Calif.
- \*HASENAUER, RAYMOND P., associate (1933), not in practice. Treasurer,  
*Matson Navigation Co.*, 422 Matson Bldg., San Francisco, Calif.
- \*HASSON, CYRIL J., associate (1931), partner, *John F. Forbes & Company*  
Crocker Bldg., San Francisco, Calif.
- \*HERRICK, ANSON, member (1927), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- \*HERRICK, LESTER, member (1916), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- \*HERSHEY, PHILLIP A., member (1933), partner, *Phillip A. Hershey & Co.*  
514, 405 Montgomery St., San Francisco, Calif.
- \*HICKLIN, BENJAMIN H., member (1927), *Benjamin H. Hicklin*  
844 Russ Bldg., San Francisco, Calif.
- \*HILL, HARRY K., member (1933), *Harry K. Hill*  
824 Title Insurance Bldg., Los Angeles, Calif.
- \*HILL, J. GORDON, member (1916), with *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- \*HILLS, HARRY W., associate (1931), partner, *Gilbertson & Hills*  
1315 Del Mar St., Fresno, Calif.
- \*HITCHCOCK, F. CHARLES, member (1925)  
749 S. Ogden Drive, Los Angeles, Calif.
- \*HOOD, WALTER, member (1916), partner, *Hood and Strong*  
1720 Shell Bldg., San Francisco, Calif.
- HORE, FREDERICK, member (1922), not in practice. With *American Capital Corp.*, 711 Bank of America Bldg., Los Angeles, Calif.
- HOWARD, WILFRED N., member (1920), *Wilfred N. Howard*  
541 S. Spring St., Los Angeles, Calif.
- \*HUMPHREY, FREDERIC L., associate (1922), not in practice. Comptroller,  
*Miller & Lux, Inc.*, 1114 Merchants Exchange Bldg., San Francisco, Calif.
- \*IRWIN, EDWIN ARTHUR, associate (1922), not in practice. Comptroller,  
*George H. Burr, Conrad & Broom, Inc.*  
490 California St., San Francisco, Calif.
- \*JACKSON, J. HUGH, member (1922), [associate 1920], not in practice. Dean,  
Graduate School of Business, *Stanford University*, Calif.
- \*JEPPSON, D. S., associate (1928), *D. S. Jeppson*  
639 S. Spring St., Los Angeles, Calif.
- \*JOHNSON, FREDERICK, member (1916), *Frederick Johnson*  
1609 N. Alexandria Ave., Los Angeles, Calif.
- \*JONES, CHARLES STONE, associate (1922), not in practice. Vice-president,  
*Rio Grande Oil Co.*, 855 Subway Terminal Bldg., Los Angeles, Calif.



## Geographical List of Members and Associates

- \*JORGENSEN, J. H., associate (1922), partner, *Jorgenson Bunn & Black*  
41 Sutter St., San Francisco, Calif.
- \*KEAST, GEORGE R., member (1920), partner, *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- \*KELSON, PAUL ALBERT, member (1933), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- \*KILROE, W. R. R., member (1916), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- KIRKBRIDE, FREDERICK, member (1924), [associate 1923], with *Price, Waterhouse & Co.*, 530 W. 6th St., Los Angeles, Calif.
- \*KIRKLAND, ROBERT S., member (1929), with *Peat, Marwick, Mitchell & Co.*  
1550 Russ Bldg., San Francisco, Calif.
- \*KNOEPPPEL, FREDERICK J., member (1916), with *Lybrand, Ross Bros. & Montgomery*, 621 S. Spring St., Los Angeles, Calif.
- \*KOHNEKE, FREDERICK CHARLES, member (1930), with *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- \*KRUEGER, JUDSON E., member (1932), [associate 1920], partner, *John F. Forbes & Company*, Crocker Bldg., San Francisco, Calif.
- LAMB, JAMES A., member (1922), not in practice. Vice-president, *Broadway Department Store, Inc.*, 401 S. Broadway, Los Angeles, Calif.
- \*LAWRENCE, THOMAS HOEL, member (1920), partner, *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- \*LEE, FREDERIC M., member (1916), *Frederic M. Lee*  
485 California St., San Francisco, Calif.
- \*LEVESQUE, CHARLES A., associate (1932), *Charles A. Levesque*  
1031 S. Broadway, Los Angeles, Calif.
- \*LILLY, LEWIS, member (1927), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*LOOMIS, ARTHUR M., member (1916), partner, *Arthur M. Loomis & Co.*  
412 W. 6th St., Los Angeles, Calif.
- \*MACKIE, CHARLES, member (1925), *Charles Mackie*  
615 Forty-Second Ave., San Francisco, Calif.
- \*MAC TAVISH, DONALD, member (1929), partner, *Arthur Young & Co.*  
629 S. Hill St., Los Angeles, Calif.
- \*MANNERS, HAROLD T., member (1933), *Harold T. Manners*  
1124 Financial Center Bldg., San Francisco, Calif.
- \*MARSHALL, PERRY R. F., member (1927), [associate 1925], not in practice.  
Comptroller, *Puritan Ice Co.*, P. O. Box 618, Santa Barbara, Calif.
- \*MATTINGLY, BENNETT D., associate (1920), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- \*MATTISON, MAHLON WALLACE, member (1935), partner, *Mattison & Davey*  
707 S. Hill St., Los Angeles, Calif.
- \*MCCOY, J. ROBERT, JR., member (1933), with *Peat, Marwick, Mitchell & Co.*  
215 W. 7th St., Los Angeles, Calif.
- \*MCLAREN, NORMAN, member (1916), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*MCLAREN, NORMAN LOYALL, member (1923), [associate 1922], partner, *McLaren, Goode & Co.*, 444 California St., San Francisco, Calif.
- \*MILLS, HARRY B., member (1929), [associate 1921], *Harry B. Mills and Company*, 3723 Wilshire Blvd., Los Angeles, Calif.
- \*MITCHELL, WALTER K., associate (1916), partner, *F. W. Lafrantz & Co.*  
520 Union Bank Bldg., Los Angeles, Calif.
- \*MOORE, HARRY W., member (1931), partner, *Thomas & Moore*  
215 W. 7th St., Los Angeles, Calif.
- \*MORETON, A. L., member (1928), [associate 1926], partner, *Hails, Burton & Moreton*, 412 W. 6th St., Los Angeles, Calif.
- \*MURDOCK, PAUL W., member (1928), with *P. W. Murdock*  
240 Merchants Exchange Bldg., San Francisco, Calif.
- \*MUSAUS, W. P., member (1916), partner, *W. P. Musaus & Co.*  
117 W. 9th St., Los Angeles, Calif.

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- \*MUZZY, CHARLES A., associate (1927), not in practice. Auditor, *Sales Tax Dept., State of California*, Los Angeles, Calif.
- \*NARLIAN, C. A. H., member (1920), not in practice. With *The Pacific Mutual Life Insurance Company of Calif.*  
310 Pacific Mutual Bldg., Los Angeles, Calif.
- \*NEILD, ARTHUR, associate (1933), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*NELSON, EDWIN C., member (1934), with *Arthur Andersen & Co.*  
Russ Bldg., San Francisco, Calif.
- \*NELSON, FRANK C., member (1931), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- \*NIEMELA, EMILE R., member (1930), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- \*NOWELL, H. EDWIN, associate (1920), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*OATES, LEWIS A., member (1926), [associate 1923], *L. A. Oates*  
Postal Bldg., Miami, Fla.
- \*PALETHORPE, W. J., member (1916), partner, *Palethorpe, Haines & Co.*  
521 Union Bank Bldg., Los Angeles, Calif.
- \*PATRICK, DAVID J. W., member (1934), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*PATTERSON, H. S., member (1916), partner, *H. S. Patterson & H. R. Weile*  
690 Mills Bldg., San Francisco, Calif.
- \*PETERSEN, CHARLES H., associate (1923), *Charles H. Petersen & Co.*  
703 Market St., San Francisco, Calif.
- \*PLIMSOLL, HERBERT R., associate (1924), *Herbert R. Plimsoll*  
908 Green St., San Francisco, Calif.
- \*RANDALL, ROSCOE L., member (1933), *R. L. Randall*  
111 Sutter St., San Francisco, Calif.
- \*RAUSCH, HENRY J., member (1924), partner, *Eugene M. Berger & Co.*  
727 Roosevelt Bldg., Los Angeles, Calif.
- \*REEVE, LEONARD STEWART, associate (1932), *L. S. Reeve*  
200 Bush St., San Francisco, Calif.
- \*RISELING, ROBERT F., member (1926), with *Peat, Marwick, Mitchell & Co.*  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*RITTER, F. T., associate (1920), *F. T. Ritter*  
607 Jergins Trust Bldg., Long Beach, Calif.
- \*ROBERTS, SETH L., member (1916), *Seth L. Roberts*  
Hotel Leamington, Oakland, Calif.
- \*ROBINSON, A. PORTER, member (1916), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*RODOLPH, ROLLIN P., associate (1925), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*ROSE, HERBERT BOWN, associate (1927), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- \*ROTHMAN, EMANUEL, member (1927), partner, *Rothman & Rothman*  
1215 Pacific National Bldg., Los Angeles, Calif.
- \*RUCKSTELL, JOHN R., member (1916), partner, *Ruckstell & Land*  
703 Market St., San Francisco, Calif.
- \*RUNSER, JAMES A., member (1935), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- \*RUPP, CHARLES P., associate (1920), *Charles P. Rupp*  
1736 Franklin St., Oakland, Calif.
- \*RYDER, DONALD S., member (1934), with *Peat, Marwick, Mitchell & Co.*  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*SANDERS, WHITNEY B., member (1935), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- \*SATCHELL, GEORGE E. H., member (1916), *George E. H. Satchell*  
369 Pine St., San Francisco, Calif.

## *Geographical List of Members and Associates*

- \*SAVANT, JOSEPH D., member (1933), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*SCHERICH, EDGAR R., associate (1920), with *F. W. Lafrentz & Co.*  
520 Union Bank Bldg., Los Angeles, Calif.
- \*SCHOLEFIELD, J. B., member (1922), partner, *McLaren, Goode & Co.*  
1111 I. N. Van Nuys Bldg., Los Angeles, Calif.
- \*SHORT, FRANK G., member (1930), with *Barrow, Wade, Guthrie & Co.*  
155 Sansome St., San Francisco, Calif.
- \*SIMMERS, JOHN A., member (1917), partner, *John A. Simmers & Co.*  
215 W. 7th St., Los Angeles, Calif.
- \*SIMPSON, NOEL R., member (1933), with *Arthur Andersen & Co.*  
215 W. 6th St., Los Angeles, Calif.
- \*SMITH, HENRY EZMOND, associate (1927)  
323 N. Oakhurst Drive, Beverly Hills, Calif.
- \*SPENCER, E. H., member (1916)  
1709 W. 8th St., Los Angeles, Calif.
- \*STANLEY, HUBERT A., member (1923), partner, *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*STRACHAN, GEORGE H., member (1933), with *Wittman & Company*  
215 Market St., San Francisco, Calif.
- \*STRAINE, LYMAN M., member (1935), *L. M. Straine & Co.*  
California State Life Bldg., Sacramento, Calif.
- \*STRONG, ADDISON G., member (1916), partner, *Hood and Strong*  
1720 Shell Bldg., San Francisco, Calif.
- \*SULLY, JAMES O., member (1916), partner, *James O. Sully & Co.*  
465 California St., San Francisco, Calif.
- \*THIELMEYER, HERBERT R., associate (1934), *H. R. Thielmeyer*  
472 Russ Bldg., San Francisco, Calif.
- \*THOMAS, H. IVOR, member (1916), partner, *Thomas & Moore*  
215 W. 7th St., Los Angeles, Calif.
- \*THOMPSON, GEORGE M., member (1932), *George M. Thompson*  
505 Title Insurance Bldg., Los Angeles, Calif.
- \*THOMSON, HENRY M., member (1929), [associate 1920], partner, *Thomson, Cooper & Thomson*, 756 S. Broadway, Los Angeles, Calif.
- \*TOMPKINS, CHARLES BRAMPTON, member (1916), *C. B. Tompkins*  
529 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*TUFTS, KINGSLEY, associate (1932)  
Box No. 445, Palo Alto, Calif.
- VICKERY, EGBERT T., member (1931), partner, *Shipley & Vickery*  
315 Montgomery St., San Francisco, Calif.
- \*WAGGONER, LESLIE R., associate (1934), not in practice. With *Shell Oil Company*, 100 Bush St., San Francisco, Calif.
- \*WALES, EDWARD M., associate (1933), with *Haskins & Sells*  
615 Pacific Mutual Bldg., Los Angeles, Calif.
- \*WATSON, ALBERT JOHN, member (1916), partner, *Peat, Marwick, Mitchell & Co.*, 1550 Russ Bldg., San Francisco, Calif.
- \*WEBB, FLOYD T., member (1931), partner, *Ruckstell & Land*  
703 Market St., San Francisco, Calif.
- \*WEBSTER, SAMUEL SMITH, JR., member (1923), partner, *Mattison & Davey*  
707 S. Hill St., Los Angeles, Calif.
- \*WHITE, JOHN ROBERT, member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- \*WILDE, GEORGE W., member (1924), not in practice. With *Shell Oil Co.*  
100 Bush St., San Francisco, Calif.
- \*WILLIAMS, EDWARD S., member (1916), *Edward S. Williams*  
209 Commercial Bldg., Santa Ana, Calif.
- \*WILLIAMS, ROBERT W., member (1930), [associate 1925], partner, *Price, Waterhouse & Co.*, 530 W. 6th St., Los Angeles, Calif.
- \*WILSON, SELDON M., member (1929), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.

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- \*WITTMAN, C. WM., JR., member (1926), partner, *Wittman & Company*  
215 Market St., San Francisco, Calif.
- \*WOLFF, ARTHUR, member (1916), partner, *Arthur Wolff & Company*  
314 Insurance Exchange Bldg., Los Angeles, Calif.
- \*WRIGHT, WALTER COLEMAN, member (1916), *Walter C. Wright & Associates*  
214 H. W. Hellman Bldg., Los Angeles, Calif.
- \*WRIGHT, WILLIAM R., member (1920), *William R. Wright*  
5505 Metropolitan Station, Los Angeles, Calif.
- \*WUNNER, EMIL G., member (1926), [associate 1920], *Emil G. Wunner*  
Mills Bldg., San Francisco, Calif.

### Colorado

- \*COLLINS, CLEM W., member (1916), *Clem W. Collins*  
1019 University Bldg., Denver, Colo.
- \*DAVIES, H. BROOKS, member (1933), partner, *Haskins & Sells*  
Denver National Bldg., Denver, Colo.
- \*ECKELMAN, PAUL, member (1924), *Paul Eckelman*  
First National Bank Bldg., Denver, Colo.
- \*FULTON, C. H., member (1916), *C. H. Fulton*  
606 Denver National Bldg., Denver, Colo.
- \*HAMMA, MORTON M., member (1916), partner, *Hamma, Nelson & Hugins*  
432 First National Bank Bldg., Denver, Colo.
- \*HUMPHREYS, WILLIAM E., member (1916), *William E. Humphreys*  
701 Colorado Bldg., Denver, Colo.
- \*LEWIS, ARCHER D., member (1934), [associate 1925], *Archer D. Lewis*  
716 Security Bldg., Denver, Colo.
- \*MAYO, RALPH B., member (1931), [associate 1916], partner, *Ralph B. Mayo & Co.*, 1200 Security Bldg., Denver, Colo.
- \*PEDLEY, T. A., member (1916), *T. A. Pedley*  
840-17th St., Denver, Colo.
- \*WATSON, DAVID McEWAN, member (1926), [associate 1925], with *Peat, Marwick, Mitchell & Co.*, 1031 U. S. National Bank Bldg., Denver, Colo.
- \*YOUNG, T. RAYMOND, associate (1921), not in practice. Secretary-treasurer, *O'Meara-Young Motor Co.*, 14th St. & Broadway, Denver, Colo.

### Connecticut

- \*BLANCHARD, MAURICE L., member (1933), partner, *Webster, Horne, Blanchard & Taylor*, 15 Lewis St., Hartford, Conn.
- \*COATES, CHARLES FLOYD, member (1923), [associate 1920], partner, *Hadfield, Rothwell, Soule & Coates*, 750 Main St., Hartford, Conn.
- \*COBB, PERRY R., member (1931), [associate 1925], *Perry R. Cobb*  
3 Colony St., Meriden, Conn.
- \*EVERETT, RUSSELL C., member (1935), partner, *Knust & Everett*  
15 Lewis St., Hartford, Conn.
- \*HADFIELD, SETH, member (1921), partner, *Hadfield, Rothwell, Soule & Coates*  
750 Main St., Hartford, Conn.
- \*HATHAWAY, EDWIN B., member (1925), [associate 1924], partner, *Edwin B. Hathaway & Co.*, 805 Main St., Hartford, Conn.
- HOLLAND, ARTHUR G., member (1927), not in practice. Manager, *Sidney Blumenthal & Co., Inc.*, Shelton, Conn.
- \*HOPE, J. WILLIAM, member (1935), partner, *J. Wm. Hope & Company*  
886 Main St., Bridgeport, Conn.
- \*JOHNSON, CLARENCE L., member (1935), partner, *T. M. Byxbee Company*  
205 Church St., New Haven, Conn.
- \*KNUST, HENRY, member (1922), partner, *Knust & Everett*  
15 Lewis St., Hartford, Conn.
- \*LANDON, WILLIAM P., associate (1916), not in practice. With *State Banking Department*, State Capitol, Hartford, Conn.

## Geographical List of Members and Associates

- \*MACKENZIE, D. D. F., member (1916), not in practice.  
134 Otter Rock Dr., Greenwich, Conn.
- \*MC CARTHY, J. F., associate (1923), not in practice. Comptroller, *United Aircraft Corp.*, East Hartford, Conn.
- \*MUSGRAVE, WALTER ALEXANDER, member (1925), partner, *Touche, Niven & Co.*, 36 Pearl St., Hartford, Conn.
- \*PERLYSKY, LOUIS, member (1934), *Louis Perlysky & Company*  
983 Main St., Hartford, Conn.
- \*PETZE, EDWARD I., member (1916), partner, *Petze & Schuyler*  
26 Elm St., New Haven, Conn.
- ROBERTS, C. CULLEN, member (1916), not in practice.  
Hartford, Conn.
- \*ROTHWELL, PERCY, member (1922), partner, *Hadfield, Rothwell, Soule & Coates*, 750 Main St., Hartford, Conn.
- \*SAGAL, LEWIS, member (1932), partner, *Lewis Sagal & Co.*  
152 Temple St., New Haven, Conn.
- \*SMITH, WALTER I., member (1916), with *Hadfield, Rothwell, Soule & Coates*  
1 Atlantic St., Stamford, Conn.
- \*TILLINGHAST, HOWARD ALVA, member (1935), [associate 1932], with *Touche, Niven & Co.*, 36 Pearl St., Hartford, Conn.
- \*TROUB, LEONARD M., member (1920), partner, *Leonard M. Troub & Co.*  
750 Main St., Hartford, Conn.
- \*WHITE, WILLIAM Z., member (1926), *William Z. White*  
802 Ocean Ave., New London, Conn.
- \*WILSON, CHARLES C., member (1916), *Charles C. Wilson*  
404 Fairview Ave., Bridgeport, Conn.
- \*YOUNG, RALPH A., member (1934), with *Touche, Niven & Co.*  
36 Pearl St., Hartford, Conn.

### Delaware

- \*BELFINT, CHARLES I., member (1933), *Charles I. Belfint*  
400 Citizens Bank Bldg., Wilmington, Del.
- \*COE, ALFRED H., member (1926), [associate 1923], partner, *Coe, Campbell & Co.*, 4154 duPont Bldg., Wilmington, Del.
- \*ISZARD, CLIFFORD E., member (1916), *Clifford E. Iszard*  
du Pont Bldg., Wilmington, Del.
- \*MACK, HARRY J., member (1931), partner, *Mack, Attix & Co.*  
610 Equitable Bldg., Wilmington, Del.
- \*PYLE, JOSEPH LYBRAND, associate (1924), not in practice. Vice-president,  
*Delaware Mortgage Investment Co.*, Wilmington, Del.

### District of Columbia

- \*ANDERSON, HAROLD C., member (1919), with *Peat, Marwick, Mitchell & Co.*,  
American Security Bldg., Washington, D. C.
- \*ANDERSON, JOHN F., member (1916), not in practice. Auditor, *Bureau of Internal Revenue*, Washington, D. C.
- \*BACHMANN, JOHN J., associate (1925), not in practice. With *Securities & Exchange Commission*, Washington, D. C.
- \*BAKER, VALDINE, member (1925), not in practice. Land bank examiner,  
*Farm Credit Administration*, Washington, D. C.
- \*BALLARD, JOHN W., member (1933), not in practice. With *Review Committee, Federal Home Loan Bank Board*, Washington, D. C.
- \*BRISON, CLIFFORD S., member (1921), not in practice. With *Home Owners' Loan Corporation*, Washington, D. C.
- \*CONKLING, GERALD M., associate (1926), not in practice. Examiner, *Federal Reserve Board*, Washington, D. C.
- \*COOK, JOSEPH F., member (1934), not in practice. With *Resettlement Administration*, Washington, D. C.

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- \*COVALT, GEORGE J., member (1935), with *Price, Waterhouse & Co.*  
902 American Security Bldg., Washington, D. C.
- \*GLASS, SPAULDING F., member (1924), not in practice. Member, *Technical Staff, Bureau of Internal Revenue*, Washington, D. C.
- \*GRAHAM, GOODWIN P., member (1926), partner, *Bates & Graham*  
710 Metropolitan Bank Bldg., Washington, D. C.
- \*HAHN, EDWARD J., member (1934), not in practice. With *Resettlement Administration*, Mather Bldg., Washington, D. C.
- \*HEITMULLER, RALPH EMMERT, member (1928), not in practice. Comptroller, *Acacia Mutual Life Insurance Company*,  
1437 K St., N. W., Washington, D. C.
- \*HUNTER, GEORGE L. C., member (1931), not in practice. Land bank examiner, *Farm Credit Administration*, Washington, D. C.
- \*JONES, LAURENCE H., associate (1929), not in practice. Examiner, *Federal Reserve Board*, Washington, D. C.
- \*KENDRICK, WAYNE, member (1923), partner, *Wayne Kendrick & Co.*  
20 Rust Bldg., Washington, D. C.
- \*KIRKPATRICK, WILLIAM C., member (1929)  
4700 Connecticut Ave., N. W., Washington, D. C.
- \*LEVY, S. FRANK, member (1935), partner, *William Clabaugh & Co.*  
1128 Earle Bldg., Washington, D. C.
- \*MANLEY, LAWRENCE O., member (1923), [associate 1921], partner, *Wayne Kendrick & Co.*, 20 Rust Bldg., Washington, D. C.
- \*MOFFETT, LAWRENCE R., member (1933), not in practice. Land bank examiner, *Farm Credit Administration*, Washington, D. C.
- \*PEAVEY, JAMES OAKLEY, associate (1925), not in practice. Examiner, *Farm Credit Administration*, Washington, D. C.
- \*RYAN, MAYNARD T., member (1935), with *Price, Waterhouse & Co.*  
902 American Security Bldg., Washington, D. C.
- \*SPRINGER, DURAND W., member (1916), not in practice. Secretary, *American Society of Certified Public Accountants*  
National Press Bldg., Washington, D. C.
- \*SUTHERLAND, LELAND G., member (1926), [associate 1925], with *Price, Waterhouse & Co.*, 902 American Security Bldg., Washington, D. C.
- \*SWEENEY, HENRY WHITCOMB, member (1926), [associate 1923], not in practice. With *Farm Credit Administration*, Washington, D. C.
- \*TAYLOR, PERCY MILES, member (1925), [associate 1921], not in practice. With *Farm Credit Administration*, Washington, D. C.
- \*TURNBULL, JOSEPH A., associate (1929), not in practice. Assistant examiner, *Federal Reserve Board*, Washington, D. C.
- \*VERKOUTEREN, JOHN H., member (1927), *John H. Verkouteren*  
Tower Bldg., Washington, D. C.
- \*WAAS, GEORGE J., member (1934), not in practice. With *Central Bank for Cooperatives, Farm Credit Administration*, Washington, D. C.
- WATERS, CHESTER C., associate (1921), not in practice. With *U. S. Bureau of Internal Revenue*, Treasury Annex, No. 1, Washington, D. C.
- \*YATES, J. ROGER, member (1929), *J. Roger Yates*  
6208-31st St., N. W., Washington, D. C.

## Florida

- \*BIGG, MALCOLM W., member (1923), not in practice. Auditor, *Southern Sugar Company*, Clewiston, Fla.
- \*BIGHAM, JAY E., member (1929), partner, *Jay E. Bigham & Co.*  
906 Citizens Bank Bldg., Tampa, Fla.
- \*BOGUE, RUSSELL S., member (1933), *Russell S. Bogue*  
905 Citizens Bank Bldg., Tampa, Fla.
- \*BRYANT, C. CECIL, member (1935), *C. Cecil Bryant*  
107 East Broadway, Ocala, Fla.

## *Geographical List of Members and Associates*

- \*FISHER, P. W., member (1933), partner, *Hall & Fisher*  
510 Barnett National Bank Bldg., Jacksonville, Fla.
- \*FORD, GEORGE H., member (1916), partner, *Ford, Boyd & Colley*  
Rogers Bldg., Jacksonville, Fla.
- \*FOY, HUBERT V., associate (1920), *Hubert V. Foy*  
212 First National Bank Bldg., Tampa, Fla.
- \*GRAHAM, HARRY B., member (1929), *Harry B. Graham*  
752 Seybold Bldg., Miami, Fla.
- \*GRAY, HOWARD WILLIAM, associate (1930), partner, *Ford, Boyd & Colley*  
Rogers Bldg., Jacksonville, Fla.
- \*HALL, JOHN A., member (1916), partner, *Hall & Fisher*  
510 Barnett National Bank Bldg., Jacksonville, Fla.
- \*HANSBROUGH, J. A., member (1916), partner, *Hansbrough & Montenegro*  
Wallace S. Bldg., Tampa, Fla.
- \*HAY, S. GEORGE, member (1916), with *Haskins & Sells*  
Barnett National Bank Bldg., Jacksonville, Fla.
- \*MAHONY, JOHN, member (1935), partner, *Ring & Mahony*  
1007 Biscayne Bldg., Miami, Fla.
- \*MUCKLOW, WALTER, member (1916), partner, *Milner & Mucklow*  
1663 Alton Road, Miami Beach, Fla.
- \*POTTER, CHARLES C., associate (1925), partner, *Potter, Hammond & Pribble*  
417 First National Bank Bldg., Orlando, Fla.
- \*PUTNAM, WORCESTER, member (1933), [associate 1928], *Worcester Putnam*  
208 Hall Bldg., St. Petersburg, Fla.
- \*RING, R. WARNER, member (1935), partner, *Ring & Mahony*  
1007 Biscayne Bldg., Miami, Fla.
- \*ROEHSNER, GEORGE H., member (1934), partner, *C. A. Edwards & Co.*  
304 First National Bank Bldg., Tampa, Fla.
- \*SHELDON, ELON R., member (1933), *Elon R. Sheldon*  
604 Florida Theatre Bldg., St. Petersburg, Fla.
- \*TILTON, FREDERIC A., member (1916), with *Haskins & Sells*  
1625 Barnett National Bank Bldg., Jacksonville, Fla.

## Georgia

- \*ABBOTT, BENJAMIN F., member (1919), *B. F. Abbott & Co.*  
P. O. Box 1072, Atlanta, Ga.
- \*ASKEW, WALTER C., JR., associate (1933), partner, *M. H. Barnes & Co.*  
506 Liberty National Bank Bldg., Savannah, Ga.
- \*BARNES, M. H., member (1920), partner, *M. H. Barnes & Co.*  
506 Liberty National Bank Bldg., Savannah, Ga.
- \*BEHNKEN, EUGENE E., member (1934), *Eugene E. Behnken*  
908 Liberty Bank Bldg., Savannah, Ga.
- \*BRANCH, THOMAS WEST, member (1933), [associate 1923], *Thomas W. Branch*  
551 Page Ave., N. E., Atlanta, Ga.
- \*BROWN, WILLIAM J., associate (1929), not in practice. Assistant secretary  
and treasurer, *Jerome & Cowan, Inc.*  
537 Trust Company of Georgia Bldg., Atlanta, Ga.
- \*DAVIS, LEWIS L., member (1925), [associate 1922], not in practice. Asst.  
secretary, *Trust Company of Georgia*, P. O. Box 4418, Atlanta, Ga.
- \*EIDSON, ALLEN H., member (1933), partner, *Ham Eidson & Co.*  
825 Forsyth Bldg., Atlanta, Ga.
- \*GOTTENSTRATER, ERWIN W., member (1933), with *Touche, Niven & Co.*  
Candler Bldg., Atlanta, Ga.
- \*HAYLES, SIDNEY J., member (1933), partner, *Hayles & Williams*  
509 First National Bank Bldg., Atlanta, Ga.
- \*HECKMAN, HAROLD M., member (1933), not in practice. Professor of ac-  
counting, *University of Georgia*, Athens, Ga.
- \*HUNTER, JOEL, member (1932), *Joel Hunter*  
Trust Company of Georgia Bldg., Atlanta, Ga.

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- \*IVES, STEPHEN B., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
Healy Bldg., Atlanta, Ga.
- \*JACKSON, WILLIAM C., member (1922), partner, *Richardson, Jackson & Co.*  
1444 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- \*JAMES, WILLIAM HARDIN, member (1925), partner, *William H. James & Associates*, 901 Hurt Bldg., Atlanta, Ga.
- \*KARSHNER, ROY, member (1930), partner, *Bennett, Karshner & Co.*  
213 Palmer Bldg., Atlanta, Ga.
- \*LOFLIN, WILLIAM F., member (1934), partner, *William F. Loflin & Co.*  
312 Columbus Bank & Trust Co. Bldg., Columbus, Ga.
- \*MCIVER, JOHN T., member (1920), *John T. McIver*  
401 Liberty Bank & Trust Co. Bldg., Savannah, Ga.
- \*MEYER, HENRY F., member (1934), *Henry F. Meyer*  
P. O. Box 1311, Savannah, Ga.
- \*MORTON, ULYSSES A., member (1933), partner, *Morton, Bailey & Co.*  
745 Hurt Bldg., Atlanta, Ga.
- \*O'BRIEN, THOMAS J., JR., member (1933), *T. J. O'Brien, Jr. & Co.*  
609 Blum Bldg., Savannah, Ga.
- \*PENNINGTON, GEORGE A., member (1932), partner, *Seals & Pennington*  
819 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- \*PIXTON, MARVIN F., member (1930), with *Peat, Marwick, Mitchell & Co.*  
605 First National Bank Bldg., Atlanta, Ga.
- \*RESPESS, JAMES L., member (1916), partner, *Respess & Respess*  
805 First National Bank Bldg., Atlanta, Ga.
- \*RESPESS, THOMAS S., member (1932), partner, *Respess & Respess*  
805 First National Bank Bldg., Atlanta, Ga.
- \*RICHARDSON, EDWARD, member (1916), partner, *Richardson, Jackson & Company*, 1444 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- \*STELL, HUGH M., member (1932), with *Richardson, Jackson & Company*  
1444 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- \*THOMPSON, ALDON FENTON, member (1916), with *Arthur F. Morton & Co.*  
1130 Candler Bldg., Atlanta, Ga.
- \*WHEALLER, E. O., member (1916), *E. O. Wheeler*  
Cornelia, Ga.
- \*WILSON, C. I., associate (1925), not in practice. Regional business manager  
*Chevrolet Motor Co.*, Atlanta, Ga.

### Illinois

- \*AHLFORTH, FRANK, member (1928), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*AITCHISON, ROBERT J., member (1922), *Robert J. Aitchison & Co.*  
111 W. Washington St., Chicago, Ill.
- \*ALTSCHULER, HARRY, member (1928), [associate 1926], partner, *Altschuler, Melvoin & Co.*, 134 N. LaSalle St., Chicago, Ill.
- \*ANDERSEN, ARTHUR, member (1916), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*ANDERSEN, WALTER H., member (1927)  
127 Robsart Rd., Kenilworth, Ill.
- \*ANDERSON, MELVIN V., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*ANDERSON, PAUL E., member (1928), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*ANDREAE, ROY, member (1927), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*ANDREWS, FREDERICK B., member (1920), [associate 1918], *F. B. Andrews & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*ARMITAGE, PERCY M., member (1932), with *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.



## *Geographical List of Members and Associates*

- \*ASHMAN, LEWIS, member (1916), partner, *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- \*ATWATER, EARLE D., associate (1931), partner, *Johnson, Atwater & Company*  
221 N. LaSalle St., Chicago, Ill.
- \*AUER, JACOB, member (1916), *Auer & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*BAGNELL, DOUGLAS B., associate (1929), not in practice. Accountant, *United States Department of Agriculture*, 332 S. LaSalle St., Chicago, Ill.
- \*BAKER, JACOB CHRISTIAN, member (1921), *J. C. Baker*  
5214 N. Damen Ave., Chicago, Ill.
- \*BALCH, JOHN H., member (1926), [associate 1922], *John H. Balch & Co.*  
20 N. Wacker Dr., Chicago, Ill.
- \*BAMESBERGER, H. B., associate (1929), not in practice. With *McKesson-Fuller-Morrison*, 540 W. Randolph St., Chicago, Ill.
- \*BANKS, CHARLES S. J., member (1927), [associate 1921], *Charles Banks & Co.*  
330 S. Wells St., Chicago, Ill.
- \*BARTON, PETER S., member (1920), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- \*BAUMANN, HARRY P., member (1932), [associate 1927], partner, *Baumann, Finney & Co.*, 208 S. LaSalle St., Chicago, Ill.
- \*BAUMGARTNER, OTTO, member (1933), partner, *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- \*BAYNE, ROBERT, member (1916), *Robert Bayne*  
905 N. Lawler Ave., Chicago, Ill.
- \*BEAMAN, IVAN L., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*BENINGTON, HAROLD, member (1916), partner, *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.
- \*BERGER, ROBERT O., member (1916), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*BETTS, VILAS D., member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*BILLINGTON, WILLIAM HOWARD, associate (1925), partner, *W. H. Billington & Co.*, 11 S. LaSalle St., Chicago, Ill.
- \*BLACKIE, WILLIAM, member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*BLISS, JAMES H., member (1916), not in practice. Comptroller, *Libby, McNeill & Libby*, U. S. Yards, Chicago, Ill.
- \*BOLTON, WILLIAM M., member (1934), with *Martin, Johnson & Co.*  
7 S. Dearborn St., Chicago, Ill.
- \*BORDNER, H. W., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*BOULTER, WILLIAM B., member (1916), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- \*BOWLBY, JOEL M., member (1923), [associate 1923], partner, *Barrow, Wade, Guthrie & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*BOYACK, HARRY, member (1916), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*BRADY, THOMAS G., member (1930), [associate 1928], with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*BROPHY, DANIEL A., associate (1924), not in practice. Comptroller, *Elgin National Watch Co.*, 35 E. Wacker Dr., Chicago, Ill.
- \*BROWN, ALFRED T., associate (1923), not in practice. General auditor, *Caterpillar Tractor Co.*, Peoria, Ill.
- \*BROWN, GLENN LATHROP, member (1921), *G. L. Brown*  
906 Westminster Bldg., Chicago, Ill.
- \*BROWN, ROBERT CHARLES, member (1916), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*BRUFLAT, WALTER M., associate (1933), not in practice. With *Premier-Pabst Sales Co.*, 603 West Covington Ave., Peoria, Ill.

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- \*BRYANT, R. A., member (1928), [associate 1925], with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*BUGE, WILLIAM D., member (1931), with *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- \*BURGEE, JAMES B., member (1926), with *R. G. Rankin & Co.*  
2600 Bankers Bldg., Chicago, Ill.
- \*BURLINGAME, CHARLES M., member (1934), partner *Howard Kroehl & Company*, 105 W. Adams St., Chicago, Ill.
- \*BURNS, GARRETT T., member (1933), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*CALDWELL, CARL R., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*CAMPBELL, ANDREW L., member (1923), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*CAMPBELL, STUART M., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*CARLEY, THOMAS P., associate (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*CASTENHOLZ, WILLIAM B., member (1916), partner, *Castenholz & Dittmar*  
176 W. Adams St., Chicago, Ill.
- \*CAVANAGH, HARRY L., JR., member (1918), [associate 1917], partner, *Arthur Young & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*CHANDLER, GRANT, member (1916), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*CHECKERS, JOSEPH M., associate (1927), partner, *Joseph M. Checkers & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*CHESNUTT, ROBERT L., member (1928), partner, *Chesnutt, Murphy & Poole*  
940, 208 S. LaSalle St., Chicago, Ill.
- \*CHOLE, JOHN P., associate (1933), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- CLYDE, HENRY B., member (1917), partner, *Henry B. Clyde & Co.*  
138 N. Stone Ave., LaGrange, Ill.
- COLE, WESLEY T., member (1917), [associate 1916], not in practice. Secretary, *Oscar Heineman Corp.*, 2701 Armitage Ave., Chicago, Ill.
- \*COLLINGE, FRANCIS V., member (1935), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*COMFORT, RUSSELL D., member (1925), [associate 1924], partner, *R. D. Comfort & Co.*, 122 S. Michigan Ave., Chicago, Ill.
- \*COOKE, JOHN A., member (1923), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- \*COTTLE, J. A., member (1933), with *Julius V. Weiss & Co.*  
160 N. LaSalle St., Chicago, Ill.
- \*CRAWFORD, PHILO L., associate (1918), partner, *P. L. Crawford & Co.*  
203 N. Wabash Ave., Chicago, Ill.
- \*CREGAN, CECIL P., member (1932), *C. P. Cregan*  
105 W. Monroe St., Chicago, Ill.
- \*CULLEN, W. H., member (1916), *W. H. Cullen & Co.*  
105 W. Monroe St., Chicago, Ill.
- \*CULP, NELSON, member (1926), [associate 1925], *Nelson Culp*  
1 LaSalle St., Chicago, Ill.
- \*CURRIER, DONALD E., member (1933), partner, *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- \*DAINES, HARVEY C., member (1929), [associate 1926], not in practice. Associate professor of accounting, *University of Chicago*  
5750 Ellis Ave., Chicago, Ill.
- \*DAMMANN, ERNEST H., member (1934), with *Arnold, Himmelblau & Co.*,  
105 W. Adams St., Chicago, Ill.
- \*DAVIES, ERNEST COULTER, associate (1924), not in practice. Assistant dean,  
*Northwestern Univ. School of Commerce*  
McKinlock Campus, Chicago, Ill.

## *Geographical List of Members and Associates*

- \*DAVIS RALPH G., member (1924), [associate 1921], *Ralph G. Davis*  
134 S. LaSalle St., Chicago, Ill.
- \*DAWSON, JOHN P., member (1922), [associate 1917], partner, *Price, Waterhouse & Co.*, 33 N. LaSalle St., Chicago, Ill.
- \*DECKER, HIRAM E., member (1916), *Hiram E. Decker*  
141 W. Jackson Blvd., Chicago, Ill.
- \*DEWEY, DIX D., member (1924), [associate 1924], *Dix D. Dewey*  
802 Douglas Ave., Elgin, Ill.
- \*DONLIN, ANTHONY B., member (1933), with *B. L. Rosset & Co.*  
20 W. Jackson Blvd., Chicago, Ill.
- \*DREVER, JOHN S., member (1923)  
127 Belleplaine Ave., Park Ridge, Ill.
- \*DREVER, THOMAS, member (1916), not in practice. Secretary-treasurer,  
*American Steel Foundries*, 410 N. Michigan Ave., Chicago, Ill.
- \*DROEGEMUELLER, ARTHUR C., member (1932), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*DUNCOMBE, FRED JOHN, member (1924), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*DUTTINE, HARRY D., member (1923), *Harry D. Duttine & Co.*  
222 W. Adams St., Chicago, Ill.
- \*ELLIOTT, LESTER M., associate (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*ELY, ROBERT G., associate (1931), with *S. D. Leidesdorf & Co.*  
4115, 1 LaSalle Street Bldg., Chicago, Ill.
- ERNEST, ERIC K., member (1934), with *Deloitte, Plender, Griffiths & Co.*  
327 S. LaSalle St., Chicago, Ill.
- \*ESSMAN, WILL C., member (1924), [associate 1922]  
1707, 20 W. Jackson Blvd., Chicago, Ill.
- \*EULENBERG, ALEXANDER, member (1934), partner, *David Himmelblau & Co.*  
942 First National Bank Bldg., Chicago, Ill.
- FINLAY, GUY B., member (1932), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*FINNEY, H. A., member (1932), [associate 1919], partner, *Baumann, Finney & Co.*, 208 S. LaSalle St., Chicago, Ill.
- \*FLERSHEM, WHITNEY B., member (1916), president, *United States Audit Co.*, 30 N. Dearborn St., Chicago, Ill.
- \*FOTHERINGHAM, ALEXANDER K., member (1916)  
6532 Cottage Grove Ave., Chicago, Ill.
- \*FOY, ARPEXAD, member (1916), not in practice  
139 Linden Ave., Wilmette, Ill.
- \*FRANTZ, MYRON D., member (1934), partner, *Hansen, Frantz & Co.*  
Continental Illinois Bank Bldg., Chicago, Ill.
- \*FRAZER, GEORGE E., member (1922), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*FRIEDEL, EDWARD C., member (1933), partner, *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- \*GALLAGHER, LEO P., member (1927), with *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*GALLAGHER, R. A., member (1924), [associate 1923], not in practice. Comptroller, *Continental-Illinois National Bank & Trust Company of Chicago*  
231 S. LaSalle St., Chicago, Ill.
- \*GALLOWAY, JOSEPH W., member (1935), partner, *Security Audit Company of Illinois*, 1735 McCormick Bldg., Chicago, Ill.
- \*GARRETT, JOHN W., member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*GAUSS, ROBERT, member (1927), [associate 1923], *Robert Gauss & Company*  
127 N. Dearborn St., Chicago, Ill.
- GAWTHORP, HENRY HALLAS, member (1931), with *Barrow, Wade, Guthrie & Co.*, 1 N. LaSalle St., Chicago, Ill.

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- \*GEILEN, JOSEPH H., member (1916), *Joseph H. Geilen*  
77 W. Washington St., Chicago, Ill.
- \*GIESECKE, RAYMOND H., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*GILBY, J. H., member (1926), [associate 1925], partner, *Gilby, Penny, Hall & Co.*, 105 W. Adams St., Chicago, Ill.
- \*GILKINSON, WILLIAM W., member (1926), not in practice. Treasurer, *The Tablet & Ticket Co.*, 1021 W. Adams St., Chicago, Ill.
- \*GLASSER, MORRIS M., member (1930), [associate 1927], partner, *Altschuler, Melvoin & Co.*, 134 N. LaSalle St., Chicago, Ill.
- \*GOETTSCHKE, H. C., member (1918), [associate 1917], partner, *H. C. Goettsche & Co.*, 548, 221 N. LaSalle St., Chicago, Ill.
- \*GORDON, ARTHUR B., member (1916), *Arthur B. Gordon*  
5134 Fulton St., Chicago, Ill.
- GOULD, WILLIAM ALLEN, member (1933), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*GRADE, A. I., member (1927), [associate 1922], *A. I. Grade & Co.*  
1107, 188 W. Randolph St., Chicago, Ill.
- \*GRAHAM, WILLARD J., associate (1928), not in practice. Assistant professor of accounting, *University of Chicago*, Chicago, Ill.
- \*GRANT, ALEXANDER R., member (1927), [associate 1925], partner, *Alexander Grant & Co.*, 7 S. Dearborn St., Chicago, Ill.
- \*GREEN, REGINALD H. A., member (1920), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*GREENHALGH, DANIEL, member (1934), partner, *J. H. Greenhalgh & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*GRISAMORE, LLOYD L., member (1934), with *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- \*GROVES, JAMES M., member (1926), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- HAGBERG, JOHN S., member (1925), with *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*HALE, CLYDE C., member (1931), [associate 1929], with *Lawrence Scudder & Co.*, 105 W. Adams St., Chicago, Ill.
- \*HALL, ROY, member (1934), [associate 1920], partner, *Gilby, Penny, Hall & Co.*, 105 W. Adams St., Chicago, Ill.
- HAMAN, O. EDWARD, member (1922), not in practice. Treasurer, *Old Dutch Oil & Gas Co.*, 33 N. LaSalle St., Chicago, Ill.
- \*HAMMOND, FRANK L., member (1923), partner, *F. B. Andrews & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*HANSEN, CHRISTIAN, member (1923), *Hansen, Frantz & Co.*  
Continental Illinois Bank Bldg., Chicago, Ill.
- \*HARBINSON, DAVID K., member (1934), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- \*HARMON, H. E., associate (1929), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*HARRISON, EDWARD H., member (1916), *E. H. Harrison*  
1311 Oak Ave., Evanston, Ill.
- \*HAWES, HENRY C., member (1929), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- \*HAYLES, ALFRED C., member (1922), *Alfred C. Hayles & Co.*  
222 West Adams St., Chicago, Ill.
- HEITMAN, A. GORDON, member (1934), with *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- HELLER, GEORGE F., member (1926), not in practice. Auditor, *International Cellucotton Products Co.*, 919 N. Michigan Ave., Chicago, Ill.
- \*HILL, WILLIAM E., member (1926), not in practice. Controller, *F. E. Compton & Company*, 1000 N. Dearborn St., Chicago, Ill.

# Geographical List of Members and Associates

- \*HIMMELBLAU, A., member (1925), [associate 1923], partner, *Arnold, Himmelblau & Co.*, 3518, 105 W. Adams St., Chicago, Ill.
- \*HIMMELBLAU, DAVID, member (1916), *David Himmelblau & Co.*  
942 First National Bank Bldg., Chicago, Ill.
- \*HOPEWELL, HUGHES C., member (1933), with *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- \*HORWICH, FILLMORE, member (1934), *Fillmore Horwich & Co.*  
77 W. Washington St., Chicago, Ill.
- \*HOUSTON, HARRY A., member (1934), *Harry A. Houston*  
116 E. Court St., Paris, Ill.
- \*HUFNAGEL, HENRY, member (1933), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- HUTCHINSON, DONALD JOHN, member (1927), not in practice. Treasurer,  
*Commercial Credit Company*, Continental Illinois Bank Bldg., Chicago, Ill.
- \*HUTCHISON, GEORGE E., member (1916), *George E. Hutchison & Company*  
1334, 30 N. LaSalle St., Chicago, Ill.
- \*IRVING, HORACE S., member (1934), [associate 1927], with *Price, Waterhouse & Co.*, 33 N. LaSalle St., Chicago, Ill.
- \*JACKSON, BYRNE A., member (1934), partner, *Gilby, Penny, Hall & Co.*  
105 W. Adams St., Chicago, Ill.
- \*JAHN, REINHARDT G., member (1930), partner, *F. W. Lafrents & Co.*  
208 S. LaSalle St., Chicago, Ill.
- \*JANZEN, JOHN ALFRED, member (1927), partner, *John A. Janzen & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*JENNINGS, DONALD R., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*JIRGAL, JOHN, member (1926), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*JOHNSON, ALEXANDER, member (1916), partner, *Martin, Johnson & Co.*  
7 S. Dearborn St., Chicago, Ill.
- \*JOHNSON, GEORGE P., member (1917), [associate 1916], *George P. Johnson & Co.*, 1001, 10 S. LaSalle St., Chicago, Ill.
- \*JOHNSON, IVER R., member (1926), partner, *Johnson, Atwater & Co.*  
221 N. LaSalle St., Chicago, Ill.
- \*JOHNSON, PAUL C., member (1916), *Paul C. Johnson & Co.*  
120 S. LaSalle St., Chicago, Ill.
- \*JOHNSTON, CLARENCE EDWARD, member (1916)  
4834 S. Halsted St., Chicago, Ill.
- \*JONES, ARCHIE B., associate (1923), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*JONES, CHARLES W., member (1922), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*JOPLIN, J. PORTER, member (1916), not in practice.  
231 S. LaSalle St., Chicago, Ill.
- \*KALTEUX, FRANK M., member (1932), partner, *Kalteux-Larson & Associates*  
100 N. LaSalle St., Chicago, Ill.
- \*KANE, JOSEPH M., member (1925), *Joseph M. Kane & Co.*  
127 N. Dearborn St., Chicago, Ill.
- \*KELLER, WARREN H., member (1928), not in practice. Accountant, *Webster Securities Corp.*, 327 S. LaSalle St., Chicago, Ill.
- \*KELLY, DANIEL J., member (1928), [associate 1923], not in practice. Treasurer, *Roche, Williams & Cunningham*, 310 S. Michigan Ave., Chicago, Ill.
- \*KELLY, WILLIAM P., member (1916), not in practice. Comptroller, *International Harvester Co.*, Harvester Bldg., Chicago, Ill.
- \*KNOLLMULLER, AUGUST L., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*KOHLE, ERIC L., member (1916), with *Arthur Anderson & Co.*  
135 S. LaSalle St., Chicago, Ill.

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- \*KOHLE, FRANK E., JR., member (1931), *Frank E. Kohler and Company*  
1 N. LaSalle St., Chicago, Ill.
- \*KROEHL, HOWARD, member (1934), partner, *Howard Kroehl & Company*  
105 W. Adams St., Chicago, Ill.
- \*KRUEGER, EDWARD WM., member (1922), [associate 1920], partner, *Walton, Joplin, Langer & Co.*, 231 S. LaSalle St., Chicago, Ill.
- \*LABONTE, FRANK G., member (1916), not in practice. Comptroller, *Marsh & McLennan, Inc.*, 164 W. Jackson Blvd., Chicago, Ill.
- \*LACKEY, HOMER M., associate (1920)  
2446 Wilson Ave., Chicago, Ill.
- \*LAIRD, FREDERICK CHARLES, associate (1927), with *Brummel, Curran & Co.*  
111 W. Washington St., Chicago, Ill.
- \*LAIRD, JOHN K., member (1916), partner, *John K. Laird & Co.*  
111 W. Monroe St., Chicago, Ill.
- \*LANGER, CHARLES H., member (1916), partner, *Walton, Joplin, Langer & Co.*  
332 S. Michigan Ave., Chicago, Ill.
- \*LECLEAR, WALTER M., member (1916), partner, *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.
- \*LEE, C. H., member (1927), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- LEWIS, THEODORE JOHN, member (1926), with *Wolf and Company*  
932 Union Trust Bldg., Chicago Ill.
- \*LORD, ELBRIDGE LENNON, member (1925), [associate 1923], with *Arthur Young & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*LUTZ, CARL W., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- \*MACDONALD, R. O., member (1916), with *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- \*MADDISON, LAURENCE B., member (1932), not in practice. With *Utilities Power & Light Corp.*, 327 S. LaSalle St., Chicago, Ill.
- \*MADSEN, LOUIS S., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*MAHONE, ALBERT W., member (1923), *A. W. Mahone & Co.*  
120 S. LaSalle St., Chicago, Ill.
- \*MALLETT, L. A., member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MARTIN, CHRIS M., member (1931), with *Lybrand, Ross Bros. & Montgomery*  
1715 Continental Illinois Bank Bldg., Chicago, Ill.
- \*MARTIN, GLEN E., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*MARTIN, ROBERT W., member (1916), partner, *Martin, Johnson & Co.*  
7 S. Dearborn St., Chicago, Ill.
- \*MATTHEWS, GEORGE H., member (1922), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*MATTHEWS, HOWARD BIERLY, member (1935), not in practice. Financial Secretary, *The Oriental Institute, University of Chicago*, 1155 E. 58th St., Chicago, Ill.
- \*MCCALLUM, WILLIAM W., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*MCCLUSKEY, HARRY C., member (1921), [associate 1919], not in practice. Assistant treasurer, *Kellogg Switchboard & Supply Co.*  
1066 W. Adams St., Chicago, Ill.
- \*MCGREGOR, JAMES P., member (1916), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MCGUINN, E. B., member (1916), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- \*MCKENZIE, HAROLD W., member (1935), partner, *Swanson, Ogilvie & McKenzie*  
176 W. Adams St., Chicago, Ill.
- \*MCKINSEY, JAMES O., member (1922), [associate 1920], partner, *James O. McKinsey & Co.*, 135 S. LaSalle St., Chicago, Ill.

## Geographical List of Members and Associates

- \*McMAHON, FRANCIS M., member (1916), *Francis M. McMahon*  
6835 Harper Ave., Chicago, Ill.
- \*McNICHOLS, J. H., member (1929), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*McPHEE, ARMAND V., member (1929), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MEDLOCK, JOHN, member (1916), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*MELVOIN, CHARLES, member (1928), [associate 1926], partner, *Altschuler,  
Melvoin & Co.*, 134 N. LaSalle St., Chicago, Ill.
- \*MERKLE, WILLIAM, member (1925), [associate 1925], with *Lybrand, Ross Bros.  
& Montgomery*, 1715 Continental Illinois Bldg., Chicago, Ill.
- \*MILLER, CHARLES ROBERT, member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MILLER, HOMER L., member (1925), [associate 1918], partner, *Lybrand, Ross  
Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- \*MITCHELL, J. EWING, member (1933), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MOGENSEN, W. A., member (1934), not in practice. With *Cord Corporation*  
105 W. Adams St., Chicago, Ill.
- \*MONTGOMERY, JOHN R., associate (1923)  
511 N. Lafayette St., Sandwich, Ill.
- \*MOREY, LLOYD, member (1933), not in practice. Professor of accounting,  
*University of Illinois*, 257 Administration Bldg., Urbana, Ill.
- \*MORRISON, PAUL L., associate (1926), not in practice. With *Sheridan,  
Farwell & Morrison*, 8 S. Michigan Ave., Chicago, Ill.
- \*MORRISON, RUSSELL HOWARD, member (1927), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*MURNANE, EDWARD J., member (1925), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*MURPHEY, ROBERT J., member (1934), *Robert J. Murphey*  
1 N. LaSalle St., Chicago, Ill.
- \*MURPHY, FLAY L., member (1928), [associate 1923], partner, *Chesnut, Mur-  
phy and Poole*, 208 S. LaSalle St., Chicago, Ill.
- \*MYRMEL, WILFRED A., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- NAIRN, J. L., member (1921), not in practice. Treasurer, *Rosenbaum Grain  
Corp.*, 332 S. LaSalle St., Chicago, Ill.
- \*NAVEN, BEN S., member (1929), [associate 1925], partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*NELSON, A. ROBERT, associate (1933), not in practice. Examiner, *Farm  
Credit Administration*, Galesburg, Ill.
- NELSON, GILBERT, member (1919), [associate 1918], partner, *Gilbert Nelson &  
Co.*, 332 S. Michigan Ave., Chicago, Ill.
- \*NICHOL, G. J., member (1921), *G. J. Nichol*  
39 S. LaSalle St., Chicago, Ill.
- \*OPPENHEIMER, HARRY L., member (1925), [associate 1918], partner, *S. D.  
Leidesdorf & Co.*, 4115, 1 LaSalle Street Bldg., Chicago, Ill.
- \*PALMER, ERNEST O., member (1922), with *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*PASSMORE, CHARLES, member (1927), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*PATTARSON, DANIEL A. N., associate (1933), *Daniel A. N. Pattarson*  
5829 N. Paulina St., Chicago, Ill.
- \*PAYNE, ROBERT E., member (1925), partner, *Lawrence Scudder & Co.*  
105 W. Adams St., Chicago, Ill.
- \*PEDIGO, DUNCAN E., member (1921), partner, *D. E. Pedigo & Co.*  
1065, 1 LaSalle Street Bldg., Chicago, Ill.
- \*PELEJ, JOSEPH, member (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.

*American Institute of Accountants Year-Book*

- \*PENN, ROBERT, associate (1932), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*PENNY, J. LEONARD, member (1930), partner, *Gilby, Penny, Hall & Co.*  
105 W. Adams St., Chicago, Ill.
- \*PERRENOT, ORION MORGAN, member (1928), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*PETERHANS, LOUIS, member (1923), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*PETTENGILL, PAUL W., member (1924), [associate 1924], partner, *Paul Pettengill & Co.*, 1 N. LaSalle St., Chicago, Ill.
- \*POLLARD, WAYNE E., associate (1933), *Wayne E. Pollard*  
608 Rockford National Bank Bldg., Rockford, Ill.
- \*POND, H. M., associate (1923), *Tylman, Pond & Co.*  
203 N. Wabash Ave., Chicago, Ill.
- \*POWELL, AUBREY F., member (1933), not in practice. With *Works Progress Administration*, 1319 S. Michigan Ave., Chicago, Ill.
- \*PRIEBE, J. RALPH, JR., associate (1929), with *Alexander Grant & Co.*  
7 S. Dearborn St., Chicago, Ill.
- \*PRITCHARD, ROBERT T., member (1935), *Robert T. Pritchard*  
111 W. Monroe St., Chicago, Ill.
- \*RECKITT, ERNEST, member (1916), *Ernest Reckitt*  
205 W. Wacker Dr., Chicago, Ill.
- \*REDMAN, ORRIN A., member (1916), *Orrin A. Redman Co.*  
310 S. Michigan Ave., Chicago, Ill.
- \*REEDY, THOMAS J., member (1922), [associate 1920], partner, *Ashman, Reedy & Currier*, 105 S. LaSalle St., Chicago, Ill.
- \*REITER, AMBROSE M., member (1933), with *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- \*RICHARDS, GWYNNE GARDNER, member (1935), with *Murphy, Lanier & Quinn*, 134 S. LaSalle St., Chicago, Ill.
- \*ROBB, ROBERT W., member (1922), with *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- \*ROBERTS, FRANCIS R., member (1916), partner, *Francis R. Roberts & Co.*  
301 S. Michigan Ave., Chicago, Ill.
- \*ROHE, WALTER H., member (1934), partner, *Walton, Joplin, Langer & Co.*  
231 S. LaSalle St., Chicago, Ill.
- \*ROSS, KENNETH D., associate (1922), not in practice. Partner, *Stein & Roe*  
135 S. LaSalle St., Chicago, Ill.
- \*ROSS, WILLIAM F. G., member (1921), partner, *Peat, Marwick, Mitchell & Co.*, 105 S. LaSalle St., Chicago, Ill.
- \*ROSSETTER, GEORGE W., member (1916), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*ROUNTREE, GEORGE V., member (1922), [associate 1921], *George V. Rountree & Co.*, 208 S. LaSalle St., Chicago, Ill.
- \*RUST, FRED, member (1930), [associate 1923], not in practice. With *Zerozone Corp.*, 1011 E. 95th St., Chicago, Ill.
- \*SCHMAUS, MICHAEL J., member (1930), partner, *Arnold, Himmelblau & Co.*  
105 W. Adams St., Chicago, Ill.
- \*SCHNEIDER, JOHN HENRY, associate (1929), not in practice. General auditor, *Montgomery, Ward & Co.*, 619 W. Chicago Ave., Chicago, Ill.
- \*SCHUCK, E. H., associate (1935), *E. H. Schuck*  
134 N. LaSalle St., Chicago, Ill.
- \*SCHULZ, JOSEPH R., associate (1933), *Joseph R. Schulz*  
1801 S. 58th Court, Cicero Station; Chicago, Ill.
- \*SCHWAGMEYER, EMIL HENRY, member (1926), not in practice. Accountant, *Toledo-Peoria & Western R. R.*, Peoria, Ill.
- \*SCOVILL, HIRAM T., member (1926), [associate 1923], *Hiram T. Scovill*  
217 Commerce Bldg., Urbana, Ill.
- \*SCUDDER, LAWRENCE WILLIAMS, member (1916), partner, *Lawrence Scudder & Co.*, 105 W. Adams St., Chicago, Ill.



# Geographical List of Members and Associates

- \*SEELY, EARLE R., member (1932), partner, *William C. Kirby & Co.*  
105 W. Monroe St., Chicago, Ill.
- \*SELLS, JOHN F. C., member (1927), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*SHERFF, LOREN J., member (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*SHRADER, J. R., associate (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*SILVERTRUST, ABRAHAM, member (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*SIMONDS, GEORGE E., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*SIVERTSON, FLORENCE L., member (1919), *Florence L. Sivertson*  
134 N. LaSalle St., Chicago, Ill.
- \*SMART, ALLEN R., member (1916), partner, *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- \*SMART, JACKSON W., member (1929), [associate 1927], partner, *Allen R. Smart & Co.*, 111 W. Monroe St., Chicago, Ill.
- \*SORENSEN, A. M., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*STANS, MAURICE H., member (1933), [associate 1932], partner, *Alexander Grant & Co.*, 7 S. Dearborn St., Chicago, Ill.
- \*STENN, HARRY M., member (1921), partner, *Gray, Hunter, Stenn & Co.*  
35 E. Wacker Dr., Chicago, Ill.
- \*STEVEN, J. ANGUS, member (1916), partner, *Angus Steven & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*STOLP, JOHN A., member (1924), [associate 1920], partner, *Walton, Joplin, Langer & Co.*, 231 S. LaSalle St., Chicago, Ill.
- \*STONE, MILON M., member (1930), [associate 1922], partner, *Haskins & Sells*  
Harris Trust Bldg., Chicago, Ill.
- \*STURGEON, JOHN S., member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*SUNLEY, WILLIAM T., member (1916), partner, *Lawrence Scudder & Co.*  
105 W. Adams St., Chicago, Ill.
- \*SUNSTROM, E. ARNOLD, member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*SUTER, FRED A., member (1916)  
330 N. Austin Blvd., Oak Park, Ill.
- \*SUTHERLAND, WILLIAM, member (1916), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*TALBOT, CYRIL, member (1930), partner, *Barrow, Wade, Guthrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- \*TEETER, EARL G., associate (1917), *Earl G. Teeter*  
121 Washington Blvd., Oak Park, Ill.
- \*TEMPLETON, WILLIAM, member (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*THOMAS, GEORGE J., member (1933), with *James O. McKinsey & Co.*  
4110 Field Bldg., Chicago, Ill.
- \*THOMPSON, WILLIAM W., member (1916), *Wm. W. Thompson & Co.*  
176 W. Adams St., Chicago, Ill.
- \*THORNTON, EDWARD B., member (1933), not in practice. With *Premier-Pabst Corp.*, 221 N. LaSalle St., Chicago, Ill.
- \*TILNEY, STANLEY D., associate (1921), *Stanley D. Tilney*  
750 N. Michigan Ave., Chicago, Ill.
- \*TORBET, ALBERT W., member (1922), partner, *Fraser & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- \*TOWER, CARLETON M., member (1935), [associate 1928], *Carleton M. Tower & Co.*, 105 W. Adams St., Chicago, Ill.
- \*TRIMARCO, RALPH R., member (1926), not in practice. Treasurer, *Grunow Corporation*, 4127 George St., Chicago, Ill.

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- \*TRIPP, WILLARD ARNOLD, member (1932), with *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- \*TURNBULL, RALPH W., associate (1933), *Ralph Turnbull & Co.*  
416 First National Bank Bldg., Springfield, Ill.
- \*TURTLE, GEORGE R., member (1921), *George R. Turtle*  
203 S. Dearborn St., Chicago, Ill.
- \*UTTER, ARTHUR J., member (1923), *Arthur J. Utter*  
175 W. Jackson Blvd., Chicago, Ill.
- \*VAN EPS, GEORGE T., member (1919), *George T. Van Eps*  
111 W. Monroe St., Chicago, Ill.
- \*VAUGHAN, BERNARD M., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*VERNON, WILLIAM LAWTHER, member (1926), *W. L. Vernon*  
Cairo, Ill.
- \*VIEH, WALTER F., member (1922), partner, *J. O. McKinsey & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*VINCENT, W. W., member (1921), [associate 1917]  
1222 Sherwin Ave., Chicago, Ill.
- \*WADHAMS, VANCE A., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*WAGGONER, W. C., member (1935), [associate 1927], partner, *R. G. Rankin & Co.*,  
105 W. Adams St., Chicago, Ill.
- \*WAGNER, ARCHIBALD F., member (1920), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- \*WAGNER, ISAAC, member (1925), [associate 1922], partner, *Guaranty Audit Co.*  
1955, 1 N. LaSalle St., Chicago, Ill.
- \*WAGNER, NEWTON V., member (1934), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- \*WAGNER, W. M., member (1934), partner, *William C. Kirby & Co.*  
105 W. Monroe St., Chicago, Ill.
- \*WALSH, FRANK M., associate (1931)  
317 S. Oak Park Ave., Oak Park, Ill.
- \*WARD, RAYMOND L., member (1932), [associate 1930]  
1834 Pleasant Ave., Highland Park, Ill.
- \*WEBSTER, WILLIAM D., member (1916), not in practice. Secretary, *Victor Chemical Works*,  
141 W. Jackson Blvd., Chicago, Ill.
- \*WEISS, JULIUS V., member (1925), [associate 1917], *Julius V. Weiss & Co.*  
160 N. LaSalle St., Chicago, Ill.
- \*WELSCH, HENRY WILLIAM, member (1925), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- \*WHITE, CARROLL M., member (1933), with *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- \*WHITFIELD, GEORGE B., associate (1931), not in practice. With *Quaker Oats Company*,  
141 W. Jackson Blvd., Chicago, Ill.
- \*WHITWORTH, CHARLES R., member (1916), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- \*WILCOX, EDWARD B., member (1927), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- \*WILKES, PAUL H., member (1922), with *Thomson & Taylor Co.*  
536 W. Cermak Rd., Chicago, Ill.
- WILLIAMS, C. VINCENT, member (1935), *C. Vincent Williams*  
1 N. LaSalle St., Chicago, Ill.
- \*WILLIAMS, JOHN P., member (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*WILLITS, WARD M., member (1925), not in practice. With *Continental, Illinois National Bank & Trust Co.*,  
Chicago, Ill.
- \*WINZER, O. E., member (1931), [associate 1923], president, *Winzer & Co.*  
29 S. LaSalle St., Chicago, Ill.
- \*WOLF, GEORGE D., member (1920), partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.

## *Geographical List of Members and Associates*

- \*WOLF, HARRY H., member (1924), [associate 1921], partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- \*WOOD, FRANCIS LEIGH, member (1916)  
3835 Keystone Ave., Chicago, Ill.
- \*YULE, GEORGE G., member (1922), partner, *T. D. Thomas & Co.*  
30 N. LaSalle St., Chicago, Ill.
- \*ZIMMERMANN, RUSSELL A., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- \*ZUEHLKE, WALTER W., member (1916), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.

### Indiana

- \*BAERNCOFF, JOSEPH BERNARD, member (1928), [associate 1924], partner,  
*Geo. S. Olive & Co.*, 528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*BEELER, GEORGE R., member (1934), with *George B. Buist and Co.*  
1001 Old First Bldg., Fort Wayne, Ind.
- BROWN, MILNER, associate (1929), with *F. Juchoff & Co.*  
208 Platt Bldg., South Bend, Ind.
- \*BUIST, GEORGE B., member (1922), [associate 1918], *George B. Buist & Co.*  
1001 First and Tri-State Bldg., Ft. Wayne, Ind.
- \*CARPENTER, K. J., member (1930), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*CHAPMAN, ARTHUR R., associate (1922), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*DEDAKER, ROBERT N., member (1927), [associate 1922], *Robert N. Dedaker*  
1319 Circle Tower, Indianapolis, Ind.
- \*FICK, H. WILLIAM, member (1919), partner, *Willett, Fick & Wharton*  
824 J. M. S. Bldg., South Bend, Ind.
- \*HILL, GEORGE R., member (1926), [associate 1924], *George R. Hill*  
117 W. 8th St., Michigan City, Ind.
- \*KARNS, HARRY L., member (1926), [associate 1921], *Harry L. Karns*  
Route 10, Box 347, Indianapolis, Ind.
- \*KNOX, MARSHALL G., member (1931), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*LLOYD, JOHN S., member (1935), partner, *Lloyd and Stevens*  
706 Guaranty Bldg., Indianapolis, Ind.
- \*MILLER, JOHN W., associate (1929), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*MURRAY, CHARLES, member (1933), with *Peat, Marwick, Mitchell & Co.*  
1403 Merchants Bank Bldg., Indianapolis, Ind.
- \*NELSON, FRANKLIN H., associate (1922), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*OLIVE, GEORGE S., member (1919), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*OLIVE, JAMES C., member (1928), [associate 1926], partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*RAMSEY, ELLWOOD, member (1928), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*SCHURZ, FRANKLIN D., associate (1925), not in practice. Vice-president,  
*South Bend Tribune*, South Bend, Ind.
- \*SNYDER, RALPH W., member (1929), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*STINE, JOSEPH, member (1928), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- \*TEWKSBURY, CARL L., associate (1917), not in practice. With *Fort Wayne*  
*National Bank*, Fort Wayne, Ind.
- \*THURSTON, TROY G., member (1935), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.

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- \*WHARTON, J. RUSSELL, member (1927), partner, *Willett, Fick & Wharton*  
825 J. M. S. Bldg., South Bend, Ind.
- \*WILLETT, FREDERICK S., member (1934), partner, *Willett, Fick & Wharton*  
825 J. M. S. Bldg., South Bend, Ind.
- \*YEOMAN, STEPHEN SMITH, member (1924), [associate 1920], partner, *Yeoman & Morgan*, 630 Lemcke Bldg., Indianapolis, Ind.

### Iowa

- \*ADDISON, JAMES C., member (1934), [associate 1931], *James C. Addison & Company*, 327 Liberty Bldg., Des Moines, Iowa
- \*ALLISON, ROBERT J., member (1933), *R. J. Allison*  
716 Kahl Bldg., Davenport, Iowa
- \*BILLINGS, PHILIP L., member (1916), partner, *Billings, Prouty & Tompkins*  
918 Des Moines Bldg., Des Moines, Iowa
- \*BROOKS, MAURICE E., member (1934), partner, *The M. E. Brooks Company*  
311 Bank & Insurance Bldg., Dubuque, Iowa
- \*GOLDBERG, LOUIS S., member (1933), [associate 1931], *Louis S. Goldberg*  
406 Commerce Bldg., Sioux City, Iowa
- \*HAMMARSTROM, ALBERT H., member (1916), *Albert H. Hammarstrom*  
510 Fourth Ave., So., Clinton, Iowa
- \*KEIGHTLEY, LOUIS H., associate (1932), *Louis H. Keightley*  
323 Davidson Bldg., Sioux City, Iowa
- \*MCGLADREY, I. B., member (1927), *The I. B. McGladrey Co.*  
1020 Merchants National Bank Bldg., Cedar Rapids, Iowa
- \*MELTZER, BERNIS J., member (1934), with *The I. B. McGladrey Company*  
1020 Merchants National Bank Bldg., Cedar Rapids, Iowa
- \*NOLTE, EDWARD L., associate (1933), with *Wolf and Company*  
319 Insurance Exchange Bldg., Des Moines, Iowa
- \*PROUTY, EDWIN G., member (1916), partner, *Billings, Prouty & Tompkins*  
918 Des Moines Bldg., Des Moines, Iowa
- \*WILLIAMS, CHARLES A., member (1933), partner, *Williams, Wilson & Company*  
307 Warnock Bldg., Sioux City, Iowa
- \*WILSON, PETER G., member (1933), partner, *Williams, Wilson & Company*  
307 Warnock Bldg., Sioux City, Iowa

### Kansas

- \*BRELSFORD, JOSEPH K., member (1924), partner, *Brelsford & Gifford Co.*  
644 New England Bldg., Topeka, Kans.
- \*GIFFORD, H. W., member (1927), partner, *Brelsford & Gifford Co.*  
644 New England Bldg., Topeka, Kans.
- \*MORGAN, L. IRVIN, member (1935), partner, *Fox & Morgan*  
708 Fourth National Bank Bldg., Wichita, Kans.
- \*SANDERS, A. B., member (1933), *A. B. Sanders & Co.*  
329 First National Bank Bldg., Wichita, Kans.
- \*SINDERSON, S. W., member (1935), *S. W. Sinderson*  
528 Brotherhood Block, Kansas City, Kans.
- \*SPURRIER, STANLEY, member (1924), partner, *Spurrier & Wood*  
811 Beacon Bldg., Wichita, Kans.

### Kentucky

- \*BARNETT, L. C., member (1916), partner, *Escott, Barnett & Co.*  
1422 Heyburn Bldg., Louisville, Ky.
- BAUMGARTEN, HARRY E., member (1916), not in practice. Comptroller, *Ken Rod Tube and Lamp Corporation*, 504 W. 15th St., Owensboro, Ky.
- \*DOISEAU, C. MICHEL, member (1923), [associate 1921], not in practice. Executive vice-president, *Brown Forman Distillery Co.*  
P. O. Box 507, Louisville, Ky.

## *Geographical List of Members and Associates*

- \*HARRIS, CHARLES G., member (1916), partner, *Charles G. Harris & Co.*  
916 Inter-Southern Bldg., Louisville, Ky.
- \*HARRIS, ORVILLE D., member (1916), partner, *Charles G. Harris & Co.*  
916 Inter-Southern Bldg., Louisville, Ky.
- \*LYNN, AUDIE JOHN, associate (1924), *Audie John Lynn*  
1476 Starks Bldg., Louisville, Ky.
- \*MELDRUM, GEORGE F., member (1916), *George F. Meldrum*  
403 Hilliard Bldg., Louisville, Ky.
- \*PARKER, WILLIAM S., member (1916), partner, *Parker & Mason*  
122 Fourth St., Louisville, Ky.
- \*ROBINSON, GOLDSBOROUGH, member (1933), *Goldsborough Robinson*  
481 Starks Bldg., Louisville, Ky.
- \*YOUNG, L. TIPTON, member (1916), *L. Tipton Young & Co.*  
87 Kenyon Bldg., Louisville, Ky.

### Louisiana

- \*BATTLE, BUFORD D., associate (1931), *Buford D. Battle*  
1015 Slattery Bldg., Shreveport, La.
- \*BIENVENU, EMILE, member (1916), *Emile Bienvenu*  
717 Whitney Bank Bldg., New Orleans, La.
- \*BOURGEOIS, SIDNEY S., JR., associate (1926), partner *Sidney S. Bourgeois & Co.*, American Bank Bldg., New Orleans, La.
- \*BUCHAN, LESLIE J., member (1931), not in practice. Professor of accounting, *Tulane University*, New Orleans, La.
- CHAMPAGNE, LIONEL A., member (1934), partner, *Champagne & Hawthorn*  
Triad Bldg., Baton Rouge, La.
- \*DE VERGES, EDWARD J., member (1935), *Edward J. de Verges*  
510 Carondelet Bldg., New Orleans, La.
- \*DIENES, MALCOLM M., member (1933), [associate 1930], partner, *Moses, Rittler & Dienes*, 630 Audubon Bldg., New Orleans, La.
- \*EGLIN, RALPH B., member (1934), partner, *Viser & Eglin*  
P. O. Box 1342, Shreveport, La.
- \*EWING, DANIEL D., member (1926), *Daniel D. Ewing*  
Maritime Bldg., New Orleans, La.
- \*FINNORN, JOHN J., member (1933), *John J. Finnorn*  
836 Canal Bank Bldg., New Orleans, La.
- \*GOLDMAN, MYRON M., member (1916), *Myron M. Goldman*  
Whitney Bldg., New Orleans, La.
- \*HARTMANN, JOHN F., member (1926), *John F. Hartmann*  
427 Balter Bldg., New Orleans, La.
- \*HAWTHORN, ROBERT BASKIN, member (1934), partner, *Champagne & Hawthorn*, 412 Triad Bldg., Baton Rouge, La.
- \*HIGHTOWER, J. D., member (1916)  
General Delivery, Covington, La.
- \*JUMONVILLE, HENRY J., member (1927), partner, *Haskins & Sells*  
506 Hibernia Bank Bldg., New Orleans, La.
- \*LANDWEHR, GEORGE, member (1934), with *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- \*LANKSTON, JOHN O., member (1934), with *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- \*LEGARDEUR, RENÉ J., member (1932), partner, *R. J. LeGardeur & Company*  
803 Baronne Bldg., New Orleans, La.
- \*LLOYD, R. C., member (1916), *R. C. Lloyd*  
611 Cotton Exchange Bldg., New Orleans, La.
- \*LYMAN, G. V. W., member (1916), partner, *Moses, Rittler & Dienes*  
630 Audubon Bldg., New Orleans, La.
- \*PASQUIER, CLAUDE M., member (1922), partner, *Colbert & Snider*  
1105 Slattery Bldg., Shreveport, La.

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- \*PILIÉ, LOUIS H., member (1934), partner, *Barton, Pilié & Seré*  
606 Carondelet Bldg., New Orleans, La.
- \*RITTLER, EDW. S., member (1933), [associate 1921], partner, *Moses, Rittler, & Dienes*, 630 Audubon Bldg., New Orleans, La.
- \*ROBINSON, CECIL G., member (1916), partner, *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- \*ROVIRA, EDWIN J., member (1922), partner, *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- \*SANDOZ, C. C., member (1916), *C. C. Sandoz*  
815 Audubon Bldg., New Orleans, La.
- \*SAVAGE, WALTER S., associate (1934), *Walter S. Savage*  
Bernhardt Bldg., Monroe, La.
- \*SCHENCK, LEONARD E., member (1935), *Leonard E. Schenck*  
517 Carondelet Bldg., New Orleans, La.
- \*SEEMANN, CHARLES L., member (1934), *Charles L. Seemann*  
1116 Carondelet Bldg., New Orleans, La.
- \*SMITH, ARCHIE M., member (1916), *Archie M. Smith*  
331 Hibernia Bldg., New Orleans, La.
- \*TILLOTSON, ANDREW L., member (1935), *A. L. Tillotson*  
914 Slattery Bldg., Shreveport, La.
- \*TREADWELL, GEORGE A., member (1916), with *Peat, Marwick, Mitchell & Co.*, 919 Union Indemnity Bldg., New Orleans, La.
- \*VISER, HARRY L., member (1934), partner, *Viser & Eglin*  
Giddens Lane Bldg., Shreveport, La.
- \*WARD, JACKSON P., member (1934), partner, *R. V. Whittaker & Co.*  
426 Whitney Bldg., New Orleans, La.
- \*WEGMANN, AUGUST A., member (1934), partner, *J. K. Byrne & Co.*  
2315 American Bank Bldg., New Orleans, La.
- \*WEIS, CAMILLE, member (1925), *C. Weis & Company*  
322 Carondelet Bldg., New Orleans, La.
- \*WERMUTH, CHARLES E., member (1916), *Charles E. Wermuth & Co.*  
1746 Canal Bank Bldg., New Orleans, La.
- WHITTAKER, ROBERT V., member (1934), partner, *R. V. Whittaker & Co.*  
426 Whitney Bldg., New Orleans, La.
- \*WILLIAMS, HARRY J., member (1933), with *Peat, Marwick, Mitchell & Co.*  
919 Union Indemnity Bldg., New Orleans, La.

### Maine

- BOYNTON, C. EVERETT, associate (1916), *C. Everett Boynton*  
227 Congress Square Hotel, Portland, Maine
- \*JORDAN, CHESTER A., member (1917), partner, *Jordan & Jordan*  
465 Congress St., Portland, Maine
- \*JORDAN, HAROLD C., member (1920), [associate 1918], partner, *Jordan & Jordan*, 465 Congress St., Portland, Maine
- KELLER, FREDERICK C., JR., member (1923), *Frederick C. Keller, Jr.*  
Bridgton, Maine
- \*MITCHELL, PERCY D., member (1920), with *Jordan & Jordan*  
808 Fidelity Bldg., Portland, Maine
- \*SARGENT, HOMER A., associate (1923), not in practice. Auditor, *St. Croix Paper Co.*, Woodland, Maine

### Maryland

- \*ARMSTRONG, J. E., JR., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*BALD, GEORGE H., associate (1931), with *G. Harvey Porter*  
Lexington Bldg., Baltimore, Md.
- \*BENSON, JAMES L., member (1929), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.

## *Geographical List of Members and Associates*

- \*BLACK, WILMER, member (1916), partner, *Black & Company*  
1201 Garrett Bldg., Baltimore, Md.
- \*BURKE, HENRY G., member (1935), partner, *Burke, Lansberg & Gerber*  
1016 Munsey Bldg., Baltimore, Md.
- \*CROGGON, CHARLES CARROLL, member (1923), partner, *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*DITMAN, CHARLES R., member (1916), *Charles R. Ditman*  
906 First National Bank Bldg., Baltimore, Md.
- \*GUNTHER, CHARLES O., JR., member (1934), partner, *Bartels & Spamer*  
1001 American Bldg., Baltimore, Md.
- \*HALL, CHARLES O., member (1916), *Charles O. Hall*  
1110 Fidelity Bldg., Baltimore, Md.
- \*HATTER, CHARLES W., member (1931), [associate 1930], partner, *Hatter & Macnab*, 1901 First National Bank Bldg., Baltimore, Md.
- \*HUTSON, JOHN RAYMOND, member (1923), not in practice. Secretary-treasurer, *The J. W. Crook Stores Co.*, Race and Ostend Sts., Baltimore, Md.
- \*IRVING, BURTON M., member (1934), partner, *Irving & McKewen*  
Baltimore Trust Bldg., Baltimore, Md.
- \*LANGRALL, HERBERT L., member (1932), *H. L. Langrall & Co.*  
American Bldg., Baltimore, Md.
- \*MACNAB, JOHN BROWN, member (1934), partner, *Hatter & Macnab*  
1901 First National Bank Bldg., Baltimore, Md.
- \*MAXWELL, GEORGE A., member (1921), not in practice. Comptroller, *Manufacturers Finance Co.*, Baltimore Trust Bldg., Baltimore, Md.
- \*MCKEWEEN, JOHN L., member (1934), partner, *Irving & McKewen*  
Baltimore Trust Bldg., Baltimore, Md.
- \*PORTER, G. HARVEY, member (1925), [associate 1922], *G. Harvey Porter*  
1308 Lexington Bldg., Baltimore, Md.
- \*REAMY, ROBERT L., member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*RUFF, THEODORE E., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*SCHNEPFE, HOWARD A., member (1934), *Chas. H. Schnepfe, Jr. & Co.*  
1731 Baltimore Trust Bldg., Baltimore, Md.
- \*SCHULTE, LOUIS C., member (1928), *Louis Cavano Schulte*  
813 Mercantile Trust Bldg., Baltimore, Md.
- \*SIMMONDS, ALBERT GORDON, member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*SPAMER, HENRY EDWARD, member (1923), partner, *Bartels & Spamer*  
1001 American Bldg., Baltimore, Md.
- \*SPEARS, HARRY E., member (1924), not in practice. Vice-president and comptroller, *Commercial Credit Co.*  
First National Bank Bldg., Baltimore, Md.
- \*STARKLOFF, CARL V., member (1916), not in practice. Credit manager, *Maryland Trust Co.*, Baltimore, Md.
- \*STEFFEY, RUSSELL K., member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*STEGMAN, EDWARD J., member (1920), partner, *Stegman, House & Co.*  
1214 Mercantile Trust Bldg., Baltimore, Md.
- \*STEWART, EDMUND RAE, member (1926), not in practice. State auditor of Maryland, 608 Union Trust Bldg., Baltimore, Md.
- \*STONE, WILLIAM A., member (1934), not in practice. Auditor, *The A. S. Abell Company*, Sun Square, Baltimore, Md.
- \*TAYLOR, ROBERT T., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- \*TINSLEY, ALEXANDER L., member (1916), *Alexander L. Tinsley*  
211 N. Calvert St., Baltimore, Md.
- \*TITTSWORTH, WILLIAM B., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.

## *American Institute of Accountants Year-Book*

- \*WALTON, WILLIAM R., JR., member (1930), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.
- \*WOODEN, ERNEST E., member (1916), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.

### Massachusetts

- \*ALBEE, HERBERT H., member (1916), partner, *Amos D. Albee, Son & Co.*  
629 Exchange Bldg., Boston, Mass.
- \*ANDERSON, DAVID R., member (1927), not in practice. Assistant treasurer,  
*The Kendall Co.*, Walpole, Mass.
- \*BADER, CARL A., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*BAKER, KARL W., member (1934), with *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*BARB, THOMAS V., member (1930), with *Haskins & Sells*  
80 Federal St., Boston, Mass.
- \*BARDWELL, WALLACE E., associate (1916), *Wallace E. Bardwell*  
211 North St., Pittsfield, Mass.
- \*BATCHELDER, ARTHUR P., member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*BAXTER, CHARLES E., member (1928), not in practice. Treasurer, *S. Slater*  
*& Sons, Inc.*, Webster, Mass.
- \*BECKER, KARL H., associate (1926), partner, *Arthur L. Risley & Co.*  
110 State St., Boston, Mass.
- \*BELKNAP, ROSCOE H., member (1921)  
100 Summer St., Boston, Mass.
- \*BENNETT, CLINTON W., associate (1920), with *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- \*BENTLEY, CHARLES BANCROFT, associate (1928), not in practice. Cost ac-  
countant, *Simplex Wire & Cable Co.*, 201 Devonshire St., Boston, Mass.
- \*BENTLEY, HARRY C., member (1916), not in practice. President, *The*  
*Bentley School of Accounting and Finance*, 921 Boylston St., Boston, Mass.
- \*BILLER, I. EDWARD, associate (1932), *I. Edward Biller*  
519 Lawyers Bldg., Boston, Mass.
- \*BISHOP, GEORGE L., member (1916), partner, *Storer & Bishop*  
68 Devonshire St., Boston, Mass.
- \*BLAKE, LESTER F., associate (1923) not in practice. With *United-American*  
*Soda Fountain Corp.*, Walnut St., Watertown, Mass.
- \*BOLLONG, ELBRIDGE A., member (1918), partner, *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- \*BOUTELLE, EUGENE G., member (1933), with *Lybrand, Ross Bros. & Mont-*  
*gomery*, 80 Federal St., Boston, Mass.
- \*BOYNTON, WILLIAM, member (1922), with *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*BROWN, WALTER E., member (1935), partner, *E. H. Griswold & Co.*  
1 Federal St., Boston, Mass.
- \*BRUSTER, RALPH R., associate (1925), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- \*CARPENTER, WINTHROP L., member (1916), partner, *Herbert F. French &*  
*Company*, 100 Summer St., Boston, Mass.
- CAVE, JAMES H., associate (1934), with *Barrow, Wade, Guthrie & Co.*  
75 Federal St., Boston, Mass.
- \*CHAMBERLAIN, RICHARD S., member (1934), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*CHASE, ALEXANDER J., member (1933), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- \*CHASE, ARTHUR TAFT, member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.



## Geographical List of Members and Associates

- \*CHASE, HARVEY S., member (1916), *Harvey Stuart Chase*  
P. O. S. Hamilton, Hamilton, Mass.
- \*CHRISTENSON, EINAR N., associate (1919), *Einar N. Christenson*  
1 River St., Concord, Mass.
- \*CLARKE, JOHN FRANCIS, member (1935), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- \*COMINS, EDWARD P., member (1916), *Edward P. Comins*  
200 Devonshire St., Boston, Mass.
- \*CONANT, IRA M., associate (1921), *Ira M. Conant*  
110 State St., Boston, Mass.
- \*CONDON, DANIEL F., member (1924), partner, *Orlando C. Moyer & Co.*  
201 Devonshire St., Boston, Mass.
- \*CORNELL, CHARLES H., associate (1916), *Charles H. Cornell*  
211 Congress St., Boston, Mass.
- \*CRANDELL, J. CHESTER, member (1916), partner, *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- \*CUSHING, JOSEPH, member (1923), *Joseph Cushing*  
1559 Main St., Springfield, Mass.
- \*DANFORTH, PITT W., member (1916)  
435 Crafts St., West Newton, Mass.
- \*DECKER, IRWIN S., member (1923), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*DENSMORE, LOUIS E., member (1931), [associate 1920], *Louis E. Densmore*  
31 Bedford St., Boston, Mass.
- \*DESCOTEAUX, GEORGE N., member (1921), *George N. Descoteaux*  
1131, 10 High St., Boston, Mass.
- \*DILLON, SCHUYLER, member (1929), *William Dillon & Son*  
131 State St., Boston, Mass.
- \*DONNELLY, THOMAS BERNARD, associate (1917), partner, *T. B. Donnelly & Co.*, 79 Milk St., Boston, Mass.
- \*DYSART, HUGH, member (1918), [associate 1916], *Hugh Dysart*  
89 State St., Boston, Mass.
- \*DYSART, ROBERT, member (1916), *Robert Dysart & Co.*  
30 State St., Boston, Mass.
- \*ELLIS, HAROLD W., member (1928), not in practice. With *Springfield Bank for Cooperatives*, 310 State St., Springfield, Mass.
- \*ESTERBERG, WILLIAM L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
518 Park Bldg., Worcester, Mass.
- \*FAGELL, WILLIAM, member (1934), *William Fagell & Co.*  
80 Boylston St., Boston, Mass.
- \*FARREY, FRANK J., member (1926), [associate 1921], not in practice. Comptroller, *Boston Regional Produce Market*, West Cambridge, Mass.
- \*FITCH, STANLEY G. H., member (1916), partner, *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- FLETCHER, F. RICHMOND, member (1922), partner, *Scovell, Wellington & Co.*, 110 State St., Boston, Mass.
- \*FOX, JAMES J., associate (1918), partner, *Fox, Hayes & O'Brien*  
752 Little Bldg., Boston, Mass.
- \*FRENCH, EARLE M., member (1930), [associate 1925], partner, *Herbert F. French & Company*, 100 Summer St., Boston, Mass.
- \*GALLOWAY, DAVID B., member (1932), partner, *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*GIBSON, J. EDWARD, member (1935), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*GLIDDEN, ELMER G., associate (1922), not in practice. Treasurer, *Northwestern Leather Co. Trust*, 93 Lincoln St., Boston, Mass.
- \*GLUNTS, JAMES D., member (1916), *James D. Glunts & Co.*  
31 Milk St., Boston, Mass.
- \*GOGGIN, WALTER J., member (1925), not in practice. Head of accounting department, *Boston University*, 525 Boylston St., Boston, Mass.

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- \*GOODMAN, HARRY, associate (1927), partner, *Morris Goodman & Co.*  
31 Milk St., Boston, Mass.
- \*GOODMAN, MORRIS, associate (1924), partner, *Morris Goodman & Co.*  
31 Milk St., Boston, Mass.
- \*GOODWIN, JOHN H., JR., member (1935), partner, *E. H. Griswold & Co.*  
1 Federal St., Boston, Mass.
- \*GORDON, DAVID C., associate (1922), *David C. Gordon*  
901 Old South Bldg., Boston, Mass.
- \*GORDON, GEORGE K., associate (1918)  
206 Ash St., Waltham, Mass.
- GORDON, WILLIAM S., member (1926), not in practice. Comptroller, *Arnold Print Works*, North Adams, Mass.
- \*GOVE, ARCHIBALD C., member (1933), partner, *Gove, Elliott & Kelly*  
40 Court St., Boston, Mass.
- \*GREENFIELD, CHARLES L., associate (1930), *Charles L. Greenfield*  
77 Summer St., Boston, Mass.
- \*GREENSPAN, ABRAHAM, associate (1922), *Abraham Greenspan*  
56 Suffolk St., Holyoke, Mass.
- \*GRISWOLD, ERNEST H., member (1916), partner, *E. H. Griswold & Co.*  
1 Federal St., Boston, Mass.
- \*GUAY, WILLIAM C., member (1935), partner *Boydén, Yardley & Guay*  
120 Boylston St., Boston, Mass.
- \*HARRINGTON, JOHN J., associate (1921), *John J. Harrington*  
657 Main St., Waltham, Mass.
- \*HARVEY, JOEL D., associate (1932), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*HATCH, FRANK S., associate (1917), not in practice. Secretary, *Moore Drop Forging Co.*, 38 Walter St., Springfield, Mass.
- \*HAWORTH, CHRISTOPHER, associate (1929), with *Amos D. Albee Son & Co.*  
53 State St., Boston, Mass.
- \*HAYWARD, N. CARY, member (1932), [associate 1930], with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- HEADS, THOMAS, associate (1923), not in practice. Secretary-treasurer, *United Markets, Inc.*, 600 Columbia Rd., Dorchester, Mass.
- \*HENDRIE, PERCY M., member (1923), [associate 1919], partner, *Barrow, Wade, Guthrie & Co.*, 75 Federal St., Boston, Mass.
- \*HOUSTON, HAROLD L., member (1935), partner, *Robert Douglas & Co.*  
1 Federal St., Boston, Mass.
- \*HUGHES, ELLIOT B., member (1916), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*HUMPHREY, HAROLD A., associate (1930), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*HUNTER, ALBERT E., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- \*HYDE, RALPH K., member (1916), *Ralph K. Hyde*  
131 State St., Boston, Mass.
- IMPER, ROBERT O., member (1934), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*JAQUES, RUPERT W., member (1918), *Rupert W. Jaques*  
7 Willow St., Lynn, Mass.
- \*JAUREGUY, ANTHONY, member (1930), [associate 1924], partner, *Price, Waterhouse & Co.*, 75 Federal St., Boston, Mass.
- \*JOHNSTON, WILLIAM W., member (1934), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- \*JOSEPHS, NATHAN, associate (1919), *Nathan Josephs & Co.*  
390 Main St., Worcester, Mass.
- \*KINGMAN, ETHEL S., member (1925), [associate 1922], with *Herbert F. French & Company*, 100 Summer St., Boston, Mass.
- \*KREMER, LOUIS, member (1926), *Louis Kremer*  
191 Merrimack St., Haverhill, Mass.

## *Geographical List of Members and Associates*

- \*KUMBLAD, ELMER G., member (1933), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- \*LOVE, HENRY D., member (1916), with *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*MACDOW, G. WILSON, member (1916), *G. Wilson MacDow*  
311, 234 Boylston St., Boston, Mass.
- \*MACLEOD, ELWIN, member (1933), partner, *MacLeod & McManus*  
75 Federal St., Boston, Mass.
- \*MAGGIONI, PETER J., member (1934), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- \*MANN, HARVARD L., member (1934), partner, *Spark, Mann & Co.*  
60 State St., Boston, Mass.
- \*MASTERS, CHARLES E., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*MASTERS, J. E., member (1916), not in practice.  
71 Monadnock Rd., Chestnut Hill, Mass.
- McARTHUR, ROBERT, member (1923), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- \*McAVOY, WILLIAM J., member (1916), with *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*McCANN, W. WEBSTER, member (1925), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*McDEVITT, EDWARD J., JR., member (1933), [associate 1920], with *Patterson, Teele & Dennis*, 1 Federal St., Boston, Mass.
- \*McMANUS, FRANK J., member (1933), partner, *MacLeod & McManus*  
75 Federal St., Boston, Mass.
- \*MOCK, HAROLD A., member (1933), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- \*MOORE, FRANCIS EDWARD, member (1933), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*MORGAN, WILLIAM C., member (1933), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*MOSHER, IRA, member (1916), not in practice. Treasurer, *American Optical Co.*, Southbridge, Mass.
- \*MOYER, AARON J., member (1916), *Aaron J. Moyer*  
100 North St., Pittsfield, Mass.
- \*MOYER, ORLANDO C., member (1916), partner, *Orlando C. Moyer & Co.*  
201 Devonshire St., Boston, Mass.
- \*NELSON, GEORGE J., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*O'DONNELL, WALTER J., member (1935), partner, *George A. Smith & Company*  
922 Slater Bldg., Worcester, Mass.
- \*OWENS, ESTHER, member (1933), with *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*PATTON, FREDERICK L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*PERKINS, RALPH S., member (1918), [associate 1917], partner, *Perkins, Wallis & Co.*, 1016, 131 State St., Boston, Mass.
- \*PERRY, DONALD P., member (1930), [associate 1923], partner, *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*PHILBRICK, HAZEN P., member (1918), [associate 1916], partner, *Waldron H. Rand & Co.*, 101 Milk St., Boston, Mass.
- \*PINKHAM, FORREST W., associate (1934), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*PITNER, FERDINAND MAX, member (1935), with *Deloitte, Plender, Grifith & Co.*, 53 State St., Boston, Mass.
- \*PLUMMER, HURLBURT L., member (1928), *Hurlburt L. Plummer*  
73 Tremont St., Boston, Mass.
- \*POTTER, JOHN CLARKSON, member (1935), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.

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- \*POTTER, MAURICE, member (1925), *Maurice Potter & Associates*  
10 State St., Boston, Mass.
- \*PREST, ALAN P. L., member (1927), [associate 1924], with *Price, Waterhouse & Co.*, 75 Federal St., Boston, Mass.
- \*REMMELE, FERDINAND C., member (1928), *Ferdinand C. Remmele*  
11 Rice Bldg., Natick, Mass.
- \*RICHARDSON, JAMES H., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*RISLEY, ARTHUR LEROY, member (1916), partner, *Arthur L. Risley & Co.*  
110 State St., Boston, Mass.
- \*RITTENHOUSE, CHARLES F., member (1916), partner, *Charles F. Rittenhouse & Co.*, 1 Federal St., Boston, Mass.
- \*ROGERS, ROBERT B., member (1921), with *Elliott, Davis & Co.*  
Chamber of Commerce Bldg., Boston, Mass.
- \*ROGERS, WILLIAM H. S., member (1933), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- \*SANGER, GABRIEL, member (1916), *Gabriel Sanger & Co.*  
10 High St., Boston, Mass.
- \*SAUNDERS, PHILIP, JR., member (1933), partner, *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*SAWYER, HOLLIS H., member (1916), partner, *Hollis H. Sawyer & Co.*  
79 Milk St., Boston, Mass.
- \*SEAMANS, RICHARD D., member (1934), [associate 1922], partner, *Seamans, Stetson & Tuttle*, 84 State St., Boston, Mass.
- \*SHIELD, WILLIAM JOHN, member (1924), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- \*SOLOMAN, SAMUEL, member (1933), with *James D. Glunts & Co.*  
31 Milk St., Boston, Mass.
- \*SPARK, DALE M., member (1916), partner, *Spark, Mann & Co.*  
60 State St., Boston, Mass.
- \*SPRATLIN, ARTHUR T., member (1916), not in practice. Treasurer, *Eaton, Crane & Pike Co.*, Pittsfield, Mass.
- \*STEELE, FRANCIS R. CARNEGIE, member (1916), partner, *Patterson, Teele & Dennis*, 1 Federal St., Boston, Mass.
- \*STETSON, CHARLES A., member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- \*STEWART, ANDREW, member (1916), partner, *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- \*STEWART, FREDERIC, member (1916), *Frederic Stewart*  
31 State St., Boston, Mass.
- \*STEWART, J. HAROLD, member (1935), [associate 1922], with *Stewart, Watts & Bollong*, 50 State St., Boston, Mass.
- \*STRAND, CARL WILLIAM, associate (1924), not in practice. Accountant, *William Skinner & Sons*, 208 Appleton St., Holyoke, Mass.
- \*SVENSON, O. IVAR, member (1927), not in practice. Office manager, *H. C. Wainwright & Co.*, 60 State St., Boston, Mass.
- \*SWEET, HOMER NEWTON, member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*SWINDELL, L. I., member (1935), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- \*TONER, JAMES V., member (1934), *James V. Toner*  
80 Boylston St., Boston, Mass.
- \*TREWORGY, HAROLD S., member (1933), partner, *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- \*TUCKER, HERBERT E., member (1933), partner, *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*TUTTLE, CHARLES C., member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.

## *Geographical List of Members and Associates*

- VAUGHAN, JAMES D., member (1935), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- \*VINCENT, NORMAN H. S., member (1935), partner, *Robert Douglas & Co.*  
1 Federal St., Boston, Mass.
- \*WAKEFIELD, EDWIN E., associate (1923), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- \*WALD, HAROLD, associate (1922), *Harold Wald & Co.*  
262 Washington St., Boston, Mass.
- \*WHITE, WARREN H., associate (1919), partner, *Warren H. White & Co.*  
89 Broad St., Boston, Mass.
- \*WILCOX, MARY ELIZABETH, associate (1926)  
102 Kellogg St., Fall River, Mass.
- \*WILLARD, DOROTHY G., member (1934), with *Charles F. Rittenhouse & Co.*  
1 Federal St., Boston, Mass.
- \*WILLARD, RAYMOND D., member (1935), [associate 1920], partner, *Robert Douglas & Co.*, 1 Federal St., Boston, Mass.
- \*WILLING, JAMES, member (1918), [associate 1917], partner, *Patterson, Teele & Dennis*, 1 Federal St., Boston, Mass.
- \*WILSON, GEORGE A., member (1934), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- \*WOODWARD, THEODORE F., member (1932), partner, *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- \*WRYE, WALTER C., member (1916), *Walter C. Wrye*  
60 State St., Boston, Mass.
- \*YARDLEY, ARTHUR W., member (1935), partner, *Boyden, Yardley & Guay*  
120 Boylston St., Boston, Mass.
- \*YOUNG, GEORGE R., member (1925), [associate 1925]  
309 Sea St., North Quincy, Mass.

## **Michigan**

- \*ANDREWS, ROBERT W., associate (1935), not in practice. With *Treasury Dept., Bureau of Internal Revenue*, Detroit, Mich.
- \*ASHMAN, EVAN T., member (1922), [associate 1920], not in practice. Comptroller, *Motor Products Corp.*, 11801 Mack Ave., Detroit, Mich.
- \*BALL, WILLIAM H., member (1933), partner, *W. H. Ball & Co.*  
National Bank Bldg., Detroit, Mich.
- \*BARTROP, JAMES W., member (1926), partner, *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- \*BEATY, EARL, associate (1929), not in practice. Secretary, *Emmanuel Missionary College*, Berrien Springs, Mich.
- \*BLANCHARD, GLYNN F., member (1916), *Glynn F. Blanchard*  
341 Houseman Bldg., Grand Rapids, Mich.
- \*BOOTHE, J. LEE, member (1919), *J. Lee Boothe*  
1355 Book Bldg., Detroit, Mich.
- BRUNTON, DAVID, M.A., member (1933), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- \*BULLOCK, CYRIL N., member (1916), partner, *Haskins & Sells*  
1601 First National Bank Bldg., Detroit, Mich.
- \*COFFIN, JOHN G., associate (1931), not in practice. Comptroller, *S. S. Kresge Co.*, 2727 Second Blvd., Detroit, Mich.
- \*COX, CLARENCE B., member (1935), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- \*CURRIE, ALEXANDER S., member (1933), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- \*EGAN, GILBERT V., associate (1922), not in practice. Assistant secretary and treasurer, *Kelvinator Corp.*, 14250 Plymouth Rd., Detroit, Mich.
- \*EVANS, THOMAS H., member (1916), *Evans Audit Co.*  
2035 Dime Bank Bldg., Detroit, Mich.

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- \*FORD, BURDETTE E., associate (1931), not in practice. Asst. comptroller,  
*Hiram Walker & Sons, Inc.*, Penobscot Bldg., Detroit, Mich.
- \*HEATH, GEORGE W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- \*HIGGINS, HARRY ALLEN, member (1922), *H. A. Higgins*  
Marquette, Mich.
- \*JACKSON, T., member (1923), partner, *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- \*KEYS, ROLAND B., member (1935), partner, *Evans Audit Co.*  
2035 Dime Bank Bldg., Detroit, Mich.
- \*LAUX, CLETUS M., member (1935), partner, *Lawrence Scudder & Co.*  
2363 Union Guardian Bldg., Detroit, Mich.
- LEGGATE, ROBERT, member (1933), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- \*MORTON, FRED W., member (1916), partner, *Morton & Morton*  
1401 Majestic Bldg., Detroit, Mich.
- \*NIELSEN, LUDVIG C., member (1935), *Ludvig Corfits Nielsen*,  
701 National Bank Bldg., Battle Creek, Mich.
- \*O'LOUGHLIN, H. MERRICK, member (1929), not in practice. Assistant secretary,  
*Estate of James McMillan*, 1344 Free Press Bldg., Detroit, Mich.
- \*PARK, JOHN, member (1933), with *Peat, Marwick, Mitchell & Co.*  
406 Dime Bank Bldg., Detroit, Mich.
- \*PATON, WILLIAM A., member (1931), partner, *F. E. Ross & Co.*  
State Savings Bank Bldg., Ann Arbor, Mich.
- \*ROSE, RUSSELL I., member (1925), not in practice. Tax counsel, *Guardian*  
*Detroit Union Group, Inc.*, Penobscot Bldg., Detroit, Mich.
- \*ROSENTHALER, MARK P., member (1924), partner, *Rosenthaler, Shekell & Co.*  
2263 National Bank Bldg., Detroit, Mich.
- \*ROWLAND, WILLIAM C., member (1916), partner, *Audit Co. of Michigan*  
Union Guardian Bldg., Detroit, Mich.
- \*RUPLE, H., member (1916), *H. Ruple*  
Bronson, Mich.
- \*RUSSELL, DONALD M., member (1930), partner, *Lybrand, Ross Bros. & Montgomery*,  
2912 Book Bldg., Detroit, Mich.
- \*SHEKELL, CARDEN S., member (1934), partner, *Rosenthaler, Shekell & Co.*  
2263 National Bank Bldg., Detroit, Mich.
- \*SHULTUS, WALTER H., member (1916), *Walter H. Shultus*  
400 Michigan St., N. E., Grand Rapids, Mich.
- \*SMITH, DAVID, member (1916), *Smith, MacKay & Co.*  
2124 Union Guardian Bldg., Detroit, Mich.
- \*STAUB, E. ELMER, member (1916), partner, *Staub, Fletcher & Van Tiffin*  
3110 Book Tower, Detroit, Mich.
- \*TATE, DELBERT L., associate (1923), *Delbert L. Tate*  
959 Westchester Way, Birmingham, Mich.
- \*WHEELER, CHARLES T., member (1935), partner, *Laurence Scudder & Co.*  
404 Peoples Bank Bldg., Muskegon, Mich.
- \*WILLIAMS, PAUL D., member (1927), with *Arthur Andersen & Co.*  
1378 National Bank Bldg., Detroit, Mich.
- \*YOCKEY, MERLE A., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
2912 Book Bldg., Detroit, Mich.

## Minnesota

- \*ALTMAN, HARRY L., member (1923), [associate 1921], partner, *H. L. Altman*  
& *Co.*, Foshay Tower, Minneapolis, Minn.
- \*ANDERSON, JULIUS J., member (1916), partner, *Anderson, Kroeger & Co.*  
601 Metropolitan Bank Bldg., Minneapolis, Minn.
- \*AVERY, WILLIAM D., member (1933), with *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.

## *Geographical List of Members and Associates*

- \*BAKER, MERVYN BRUCE, member (1930), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- \*BECHERT, WILLIAM C., member (1916), partner, *Touche, Niven & Co.*  
852 McKnight Bldg., Minneapolis, Minn.
- \*BOULAY, JOSEPH A., member (1925), [associate 1924], *Boulay, Anderson, Waldo & Co.*, 1708 Rand Tower, Minneapolis, Minn.
- \*BYERS, LEONARD J., member (1930), [associate 1924], partner, *Shannon & Byers*, 1212 Pioneer Bldg., St. Paul, Minn.
- \*CALMENSEN, A. M., member (1929), [associate 1928], *A. M. Calmenson*  
1212 Pioneer Bldg., St. Paul, Minn.
- \*CARLETON, FRED P., associate (1926), with *Haskins & Sells*  
1375 Northwestern Bank Bldg., Minneapolis, Minn.
- \*CARLSON, ERNEST W., associate (1927), partner, *Temple, Brissman & Co.*  
107 Kellogg Boulevard, E., St. Paul, Minn.
- \*CASH, JOHN P., member (1925), partner, *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- \*COWARD, STANLEY C., member (1922), partner, *Austin, Coward & Co.*  
800 Roanoke Bldg., Minneapolis, Minn.
- \*FEDERMAN, RICHARD L., member (1935), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- \*FRAME, W. A., member (1916), partner, *Frame & Imus*  
1034 McKnight Bldg., Minneapolis, Minn.
- \*GROVER, ARDEN O., member (1924), partner, *Grover and Grover*  
311 Sellwood Bldg., Duluth, Minn.
- \*HASLUND, ARTHUR E., associate (1927), with *Temple, Brissman & Co.*  
107 E. Kellogg Blvd., St. Paul, Minn.
- \*HAUGE, ARTHUR W., member (1926), [associate 1922], with *Haskins & Sells*  
929 Northwestern Bank Bldg., Minneapolis, Minn.
- \*HINCKLEY, NATHANIEL BURT, member (1916), not in practice.  
745 Osceola Ave., St. Paul, Minn.
- \*IMUS, ARCH A., member (1922), partner, *Frame & Imus*  
1034 McKnight Bldg., Minneapolis, Minn.
- \*JONES, ROBERT C. B., member (1930), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- \*KROEGER, EMIL, member (1924), [associate 1916], partner, *Anderson, Kroeger & Co.*, 601 Metropolitan Bank Bldg., Minneapolis, Minn.
- \*LUDOLPH, GEORGE C., member (1933), with *Touche, Niven & Co.*  
852 McKnight Bldg., Minneapolis, Minn.
- \*MATTESON, HAROLD JAMES, member (1926), with *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
- \*MATTESON, JAMES S., member (1916), partner, *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
- \*MUNSON, CLIFFORD R., associate (1925), *Clifford R. Munson*  
1608 Pioneer Bldg., St. Paul, Minn.
- \*REIGHARD, JOHN J., associate (1922), not in practice. Associate professor,  
*University of Minnesota*, Minneapolis, Minn.
- \*RINGOLD, WILLIAM H., member (1935), with *Temple, Brissman & Co.*  
107 Kellogg Blvd., E., St. Paul, Minn.
- \*ROTZEL, C. L., member (1916), partner, *Frame & Imus*  
1034 McKnight Bldg., Minneapolis, Minn.
- \*SHANNON, THOMAS J., member (1922), partner, *Shannon & Byers*  
1212 Pioneer Bldg., St. Paul, Minn.
- \*STOFFER, MAURICE W., member (1924), *Maurice W. Stoffer*  
483 Endicott Bldg., St. Paul, Minn.
- \*STRAND, OSCAR C., associate (1923), partner, *Strand, Roe, Johnson Co.*  
1010 Foshay Tower, Minneapolis, Minn.
- \*TEMPLE, HARRY S., associate (1927), partner, *Temple, Brissman & Co.*  
107 Kellogg Blvd., E., St. Paul, Minn.
- \*TEMPLE, HERBERT M., member (1916), partner, *Temple, Brissman & Co.*  
107 Kellogg Blvd., E., St. Paul, Minn.

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### Mississippi

- \*BROWN, ROY C., associate (1924), partner, *T. J. Hargadon & Co.*  
617 Miazza-Woods Bldg., Meridian, Miss.
- \*CROOK, ROBERT HALL, member (1928), *Robert H. Crook*  
1007 Threefoot Bldg., Meridian, Miss.
- \*MILLER, BERTRAM, member (1933), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- \*MORGAN, MONROE, associate (1935), *Monroe Morgan*,  
307 Rosenbaum Bldg., Meridian, Miss.
- \*POWELL, C. E., member (1934), partner, *Taylor, Powell & Wilson*  
Bright Bldg., Greenwood, Miss.
- \*QUIN, DICK D., member (1933), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- \*ROGERS, JOEL ACKER, member (1926), *Joel Acker Rogers*  
1703 Tower Bldg., Jackson, Miss.
- \*SANFORD, ARTHUR E., member (1935), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- \*SHARP, WINFIELD QUIN, member (1923), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- \*WINKLER, MARION MAYERS, member (1933), *M. M. Winkler*  
Box 655, Tupelo, Miss.

### Missouri

- \*ADAMS, CHAUNCEY B., member (1933), partner, *C. B. Adams & Co.*  
411 N. Seventh St., St. Louis, Mo.
- \*ALBERS, URBAN J., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*BAILEY, MILLER, member (1922), partner, *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- \*BAIRD, WILLIAM E., member (1916), partner, *Baird, Kurtz & Dobson*  
701 Fidelity Bank Bldg., Kansas City, Mo.
- \*BARNES, ARTHUR F., associate (1923), not in practice. President, *Manufacturers Bank & Trust Co.*, St. Louis, Mo.
- \*BARNES, PARRY, member (1924), partner, *Lunsford, Barnes & Co.*  
1003 Insurance Exchange Bldg., Kansas City, Mo.
- \*BENNER, ALVIN J., associate (1925), partner, *Benner, Mayors & Co.*  
608 Louderman Bldg., St. Louis, Mo.
- \*BOKA, ALEXANDER J., member (1923), partner, *Boka & Eiswirth*  
802 Cotton Belt Bldg., St. Louis, Mo.
- \*BOYD, ERNEST, member (1916), partner, *Diggs, Boyd & Cronk*  
809 Ambassador Bldg., St. Louis, Mo.
- \*BOYE, ERIK C., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- BROWN, HERBERT PEARCE, member (1925), not in practice. President,  
*Franklin Ice Cream Corp.*, 1217 Harrison St., Kansas City, Mo.
- \*BURGETT, VERNON B., associate (1933), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*CARTALL, O. M., associate (1919), partner, *Kessler, Cartall & Co.*  
804 LaSalle Bldg., St. Louis, Mo.
- \*CHARLES, WILLIAM, member (1922), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*CRAIG, FREDERICK S., member (1924), [associate 1923], *Frederick S. Craig*  
819 Commerce Trust Bldg., Kansas City, Mo.
- \*CRAWFORD, L. U., member (1916), with *Mattison & Davey*  
1510 Fidelity Bank Bldg., Kansas City, Mo.
- \*CROCKETT, JAMES D. M., member (1916), partner, *J. D. M. Crockett & Co.*  
912 National Fidelity Life Bldg., Kansas City, Mo.



## *Geographical List of Members and Associates*

- \*DELL, GEORGE E., member (1916), partner, *Fraser, Dell & Co.*  
1028 Scarritt Bldg., Kansas City, Mo.
- \*DERRICK, ALBERT C., member (1930), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*DICKINSON, JONATHAN O., member (1928), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*DOBSON, CLAIRE S., member (1924), partner, *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- \*ENGLISH, CHARLES ROBERT, member (1933), [associate 1922], *Chas R. English & Co.*, Arcade Bldg., St. Louis, Mo.
- \*FECHNER, HAROLD C., member (1933), [associate 1928], with *Price, Waterhouse & Co.*, 506 Olive St., St. Louis, Mo.
- \*FISCHER, JOSEPH H., associate (1920), not in practice.  
4044 McDonald Ave., St. Louis, Mo.
- \*FISCHER, OSCAR E., member (1925), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*FRASER, EDWARD, member (1916), partner, *Fraser, Dell & Co.*  
1028 Scarritt Bldg., Kansas City, Mo.
- \*GREY, DAVID L., member (1916), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*HANSEN, TOM C., member (1933), *Tom C. Hansen*  
1026 Dwight Bldg., Kansas City, Mo.
- \*HARGADON, THOMAS J., associate (1923), *T. J. Hargadon & Co.*  
410 American Trust Bldg., St. Louis, Mo.
- \*HAUSMAN, WILLIAM LYON, associate (1921), with *Barrow, Wade, Guihrie & Co.*  
1407 Boatmen's Bank Bldg., St. Louis, Mo.
- \*HEBRANK, ADOLPH WILLIAM, member (1933), [associate 1929], with *Price, Waterhouse & Co.*, 506 Olive St., St. Louis, Mo.
- \*HELM, WILLIAM ARTHUR, member (1929), *W. A. Helm & Co.*  
1701 Ambassador Bldg., St. Louis, Mo.
- \*HENRY, HARRY W., member (1933), partner, *C. B. Adams & Co.*  
411 N. Seventh St., St. Louis, Mo.
- \*IZARD, HARRY C., member (1922), *Harry C. Izard & Co.*  
2176 Railway Exchange Bldg., St. Louis, Mo.
- JACKSON, GEORGE P., member (1928), *George P. Jackson & Co.*  
1402 Commerce Bldg., Kansas City, Mo.
- \*JOHN, LEROY, member (1935), with *E. J. Dillon & Co.*  
500 National Fidelity Life Bldg., Kansas City, Mo.
- \*JOHNSON, DAVID L., member (1935), with *Richard S. Wyler & Co.*  
1410 Dierks Bldg., Kansas City, Mo.
- \*JORDAN, J. RAYMOND, member (1933), [associate 1928], with *Price, Waterhouse & Co.*, 506 Olive St., St. Louis, Mo.
- \*KALBFLEISH, EDWIN, member (1933), with *Haskins & Sells*  
418 Olive St., St. Louis, Mo.
- \*KERR, PROCTOR H., member (1932), partner, *Arthur Young & Co.*  
1010 Fairfax Bldg., Kansas City, Mo.
- \*KESSLER, E. G. H., member (1916), partner, *Kessler, Cartall & Co.*  
804 LaSalle Bldg., St. Louis, Mo.
- \*KRIEGSHAUSER, WALTER G., member (1934), *Walter G. Kriegshauser & Co.*  
822 Bank of Commerce Bldg., St. Louis, Mo.
- \*KURTZ, WADE, member (1919), partner, *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- \*LANG, JOHN J., member (1933), [associate 1919], *John J. Lang*  
801 LaSalle Bldg., St. Louis, Mo.
- \*LANGE, ALBERT W., associate (1923), with *S. D. Leidesdorf & Co.*  
208 N. Broadway, St. Louis, Mo.
- \*LITTLE, GEORGE P., associate (1935), with *Baird, Kurtz & Dobson*  
215 National Bank Bldg., Joplin, Mo.
- \*LUNSFORD, HARRY E., member (1922), partner, *Lunsford, Barnes & Co.*  
1003 Insurance Exchange Bldg., Kansas City, Mo.

*American Institute of Accountants Year-Book*

- \*MADDEN, WILLIAM J., member (1931), [associate 1927]  
1628 W. 50th St., Kansas City, Mo.
- \*MARE, ROBERT C., member (1933), partner, *Mare & Company*  
506 Olive St., St. Louis, Mo.
- \*MARTIN, E. C., member (1925), [associate 1925], *E. C. Martin & Co.*  
425 Finance Bldg., Kansas City, Mo.
- \*MATTHEWS, T. B., associate (1927), not in practice. With *First National Co.*, St. Louis, Mo.
- \*MAYORS, W., member (1916), partner, *Benner, Mayors & Co.*  
608 Lauderdale Bldg., St. Louis, Mo.
- \*McMANUS, J. Y., member (1935), *J. Y. McManus*  
950 Dierks Bldg., Kansas City, Mo.
- \*McMORRIS, B. F., member (1923), *B. F. McMorris*  
6750 Chamberlain Ave., St. Louis, Mo.
- \*MEYER, LESLIE J., member (1933), partner, *C. B. Adams & Co.*  
411 N. Seventh St., St. Louis, Mo.
- \*MILLER, JOHN MOORE, member (1932), [associate 1928], partner, *Schwartz, Miller & Company*, The Tootle Bldg., St. Joseph, Mo.
- \*MORWOOD, CLYDE A., member (1928), partner, *Morwood & Taylor*  
910 Woodruff Bldg., Springfield, Mo.
- \*MUREN, LEE J., associate (1926), partner, *Muren & Co.*  
1407 Arcade Bldg., St. Louis, Mo.
- \*NEUMAYER, J. M., member (1933), with *Haskins & Sells*  
Bank of Commerce Bldg., St. Louis, Mo.
- \*O'CONNELL, J. H., member (1916), partner, *Haskins & Sells*  
1120 Bank of Commerce Bldg., St. Louis, Mo.
- \*PARKS, JOHN GREGORY, member (1916), not in practice. Auditor, *Lesser Goldman Co.*, 1706 Olive St., St. Louis, Mo.
- \*PFLUG, J. FRANK, member (1929), partner, *Haskins & Sells*  
614 Grand Avenue Temple, Kansas City, Mo.
- \*PHELPS, EDWIN G., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- \*POHLMAYER, WALTER S., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*PORTER, ULWIN D., associate (1935), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*RADER, JOHN W., member (1935), partner, *Mattison & Davey*  
1510 Fidelity Bank Bldg., Kansas City, Mo.
- \*REED, HAROLD H., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*REED, J. W., member (1925), not in practice. With *General Motors Corp.*  
3420 Cherry St., Kansas City, Mo.
- \*RISK, RICHARD T., member (1934), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*ROSS, ELMER W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- \*SAXER, AUGUST J., member (1916), *August J. Saxer*  
801 LaSalle Bldg., St. Louis, Mo.
- \*SCHETTLER, ALWIN H., member (1933), [associate 1928], with *Price, Waterhouse & Co.*, 506 Olive St., St. Louis, Mo.
- \*SCHLOSSSTEIN, FRED A., member (1931), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*SCHUSTER, GEORGE A. R., associate (1929), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*SCHWARTZ, FRANK P., associate (1925), partner, *Schwartz, Miller & Company*  
Tootle Bldg., St. Joseph, Mo.
- \*SCOTT, WALTER F., member (1933), [associate 1921], with *Barrow, Wade, Guthrie & Co.*, 1407 Boatmen's Bank Bldg., St. Louis, Mo.
- \*SHEEHAN, DANIEL M., member (1933), with *Haskins & Sells*  
1120 Bank of Commerce Bldg., St. Louis, Mo.

## *Geographical List of Members and Associates*

- SMITH, ALEXANDER J., member (1933), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*SMITH, ARTHUR C., member (1934), *Arthur C. Smith & Company*  
1735 Boatmen's Bank Bldg., St. Louis, Mo.
- \*SMITH, FREDERIC A., member (1916), partner, *Frederic A. Smith & Co.*  
1026 Dwight Bldg., Kansas City, Mo.
- \*SMITH, REGINALD W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- \*SNIDER, JOHN W., associate (1924), *John W. Snider & Co.*  
1007 Arcade Bldg., St. Louis, Mo.
- \*STANZE, MILTON MCKINLEY, associate (1928), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*STONE, JEFF K., member (1916), *Jeff K. Stone & Co.*  
Ambassador Bldg., St. Louis, Mo.
- \*SWAIN, WILLIAM J., member (1933), *W. J. Swain*  
608 Midland Bldg., Kansas City, Mo.
- \*SWANTEE, PAUL F., member (1933), with *Arthur Andersen & Co.*  
1305 Commerce Bldg., Kansas City, Mo.
- \*TIGER, LOUIS, member (1927), *Louis Tiger & Co.*  
Federal Commerce Trust Bldg., St. Louis, Mo.
- \*TRACY, L. W., member (1930), with *Touche, Niven & Co.*  
1136 Arcade Bldg., St. Louis, Mo.
- \*WAGNER, EDWIN H., member (1922), partner, *Touche, Niven & Co.*  
1136 Arcade Bldg., St. Louis, Mo.
- \*WATSON, JOHN W., associate (1921), not in practice. With *Shell Petroleum Corp.*, Shell Bldg., St. Louis, Mo.
- \*WEAVER, F. M., member (1916), partner, *Lawrence Scudder & Co.*  
306 Victor Bldg., Kansas City, Mo.
- \*WIELAND, VICTOR F., member (1933), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- \*WOLLING, J. SPENCER, associate (1921), *J. Spencer Wolling*  
411 Olive St., St. Louis, Mo.
- \*WOODS, ARTHUR C., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*WRIGHT, FRANCIS A., member (1916), partner, *Francis A. Wright & Co.*  
613 City Bank Bldg., Kansas City, Mo.
- \*WYLER, RICHARD S., member (1922), *Richard S. Wyler & Co.*  
1410 Dierks Bldg., Kansas City, Mo.

## **Montana**

- \*ANDREWS, ARTHUR J., member (1916), *Arthur J. Andrews*  
P. O. Box 78, Butte, Mont.
- \*DU VALL, GEORGE F., member (1935), partner, *Douglas Wilson & Co.*  
409 Montana Bldg., Missoula, Mont.
- FERRIS, THOMAS C., member (1934), partner, *Douglas Wilson & Company*  
419 Strain Bldg., Great Falls, Mont.
- \*FINLAY, WILLIAM B., member (1916), *Wm. B. Finlay*  
705 First National Bank Bldg., Great Falls, Mont.
- \*GALUSHA, HUGH D., member (1934), *Hugh D. Galusha*  
Box 1699, Helena, Mont.
- \*GERHARZ, ANTON, member (1934), *Anton Gerhartz*  
Securities Bldg., Billings, Mont.
- \*JACOBSEN, F. S., member (1926), [associate 1923], *F. S. Jacobsen*  
420 Power Block, Helena, Mont.
- \*MATHIESON, EDWIN, member (1934), *Edwin Mathieson*  
612 First National Bank Bldg., Great Falls, Mont.
- \*MURRAY, ERNEST E., member (1916), *Ernest E. Murray*  
Northern Hotel Bldg., Billings, Mont.

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- \*RICE, J. LEE, member (1916) Phillipsburg, Mont.
- \*ROWLAND, ALFRED J., member (1922), partner, *Rowland, Thomas & Co.*  
Masonic Temple, Miles City, Mont.
- \*THOMAS, ROSCOE L., member (1916), partner, *Rowland, Thomas & Co.*  
424 Hennessy Bldg., Butte, Mont.
- \*WALDEN, C. HOWARD, associate (1934), *C. Howard Walden*  
Securities Bldg., Helena, Mont.
- \*WILSON, DOUGLAS N., member (1934), partner, *Douglas Wilson & Company*  
419 Strain Bldg., Great Falls, Mont.

### Nebraska

- \*BEGLEY, JOHN P., associate (1928). Professor of accounting, *Creighton University*, Omaha, Nebr.
- \*BUCKLEY, LESTER M., member (1926), *Lester M. Buckley*  
1220 Federal Trust Bldg., Lincoln, Nebr.
- \*FROST, H. M., member (1924), partner, *Frost & Frost*  
630 Union State Bank Bldg., Omaha, Nebr.
- \*GREENFIELD, GEORGE L., associate (1923), partner, *McConnell & Greenfield*  
511 Barker Bldg., Omaha, Nebr.
- \*LOUCKS, ELTON C., member (1928), partner, *John M. Gilchrist Co.*  
837 Omaha National Bank Bldg., Omaha, Nebr.
- \*MARTIN, OSCAR R., member (1930), partner, *Martin & Cole*  
309 Federal Trust Bldg., Lincoln, Nebr.
- \*MOELLER, HENRY C., member (1922), partner, *Moeller, McPherrren & Judd*  
1124 Omaha National Bank Bldg., Omaha, Nebr.
- \*WIGGINS, HORACE S., member (1916), *Horace S. Wiggins*  
3445 Que St., Lincoln, Nebr.

### New Hampshire

- \*MERRILL, HERBERT C., member (1916), not in practice. Proprietor, *Hotel Lookoff*, Sugar Hill, N. H.
- \*PEISCH, ARCHIE M., member (1926), partner, *Archie M. Peisch & Co.*  
Hanover, N. H.
- RILEY, BERNARD CONRAD, member (1923), [associate 1922], not in practice.  
Finance manager, *Resettlement Administration State of New Hampshire*.  
93 Belknap St., Dover, N. H.

### New Jersey

- \*BAIL, HAMILTON VAUGHAN, associate (1924), not in practice. Assistant treasurer-secretary, *Pacific Eastern Corp.*, 1 Exchange Place, Jersey City, N. J.
- \*BAKER, GEORGE, member (1924), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- \*BLUMENSCHINE, ARTHUR E., member (1933), *Arthur E. Blumenschine*  
744 Broad St., Newark, N. J.
- \*BRAVERMAN, HARRY, member (1916), *H. Braverman & Co.*  
1060 Broad St., Newark, N. J.
- \*CLAPHAM, ARTHUR R., associate (1920), not in practice. Vice-president, *Johnson & Johnson*, New Brunswick, N. J.
- \*COHN, JULIUS H., member (1935), partner, *Cohn & Company*,  
972 Broad St., Newark, N. J.
- \*COHN, SAMUEL R., member (1931), *Samuel R. Cohn*  
972 Broad St., Newark, N. J.
- \*COMPTON, WILLIAM H., member (1925), [associate 1924], partner, *William H. Compton & Co.*, 415 Broad Street Bank Bldg., Trenton, N. J.
- \*CRANE, THEODORE A., member (1924)  
1 Claremont Drive, Maplewood, N. J.

## *Geographical List of Members and Associates*

- \*DENNETT, C. IRVING, member (1933), *C. Irving Dennett*  
Paterson National Bank Bldg., Paterson, N. J.
- \*DUCKWORTH, HAROLD V., associate (1925), not in practice.  
100 E. Palisade Ave., Englewood, N. J.
- \*EBY, A. JAMES, associate (1924), *A. J. Eby*  
633 Monmouth St., Trenton, N. J.
- \*EPPSTON, HAROLD A., member (1922), [associate 1922], *Harold A. Eppston*  
972 Broad St., Newark, N. J.
- \*FORTUNE, JAMES H., member (1920), not in practice. Comptroller, *4-One Box*  
*Machine Makers*, Rockaway, New Jersey
- \*GLOVER, ELMER L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
20 Clinton St., Newark, N. J.
- \*HADDEN, HENRY DUFFUS, member (1925)  
173 Watchung Ave., Montclair, N. J.
- \*HASTINGS, JAMES J., member (1926), [associate 1920], partner, *James J.*  
*Hastings & Co.*, 24 Commerce St., Newark, N. J.
- \*HAUSER, ANDREW M., member (1916), partner, *Stagg, Mather & Hough*  
790 Broad St., Newark, N. J.
- \*HOENIG, MORRIS J., member (1916), partner, *Hoenig & Hoenig*  
31 Clinton St., Newark, N. J.
- \*HUGHES, CHARLES L., member (1916), partner, *Hughes, Farrell & Compton*  
868 Broad St., Newark, N. J.
- \*JOHNS, RALPH S., member (1933), with *Haskins & Sells*  
1505 National Newark Bldg., Newark, N. J.
- \*KROHN, THEODORE, member (1920), partner, *Theodore Krohn & Co.*  
9 Clinton St., Newark, N. J.
- \*LEACH, FREDERIC R., associate (1924), *Frederic R. Leach*  
116 Lorraine Ave., Upper Montclair, N. J.
- MILLER, JOHN, member (1926), [associate 1916], *John Miller*  
708 Hersh Tower, Elizabeth, N. J.
- \*MORTENSON, GUSTAVE O., member (1923), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- \*MOULL, JOHN, member (1916)  
36 Hill St., Bloomfield, N. J.
- \*ORANGE, EDWARD, member (1923), *Edward Orange & Co.*  
Hudson Trust Bldg., Hoboken, N. J.
- \*PUDEr, ABRAHAM H., member (1924), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- \*PUDEr, HENRY S., member (1924), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- \*ROSANE, CLARENCE B. E., associate (1920), not in practice. With *The Calco*  
*Chemical Co., Inc.*, Bound Brook, N. J.
- \*ROSS, HAMILTON M., member (1916), *Hamilton M. Ross*  
743 Main Ave., Passaic, N. J.
- \*SALVESEN, EDGAR C., member (1916), *Edgar C. Salvesen*  
Berkeley Heights, N. J.
- \*SCHOTZ, LOUIS E., associate (1924), partner, *Lyons Audit Co.*  
Fabian Bldg., Paterson, N. J.
- \*SCHUMACHER, ADOLPH FERDINAND, member (1924), *Adolph F. Schumacher*  
First National Bank Bldg., Paterson, N. J.
- \*SHENTON, WILLIAM A., member (1919), not in practice. Partner, *Bright &*  
*Shenton*, 15 Exchange Pl., Jersey City, N. J.
- \*SIMIONESCU, MAX A., member (1933), *Max A. Simionescu*  
352 Cedar Lane, Teaneck, N. J.
- \*STEVENS, ELMER O., member (1916), *Elmer O. Stevens*  
527 Bangs Ave., Asbury Park, N. J.
- \*TEUNON, J. STANLEY, associate (1922), *J. S. Teunon & Co.*  
Broad Street Bank Bldg., Trenton, N. J.
- \*THORNTON, FRANK W., member (1916), not in practice.  
Box 141, Denville, N. J.

## American Institute of Accountants Year-Book

- \*WELCH, JAMES F., member (1916), *James F. Welch & Co.*  
129 Market St., Paterson, N. J.  
\*WHYTE, NELSON L., associate (1929), with *James J. Hastings & Co.*  
24 Commerce St., Newark, N. J.  
\*WRIGHT, CARL W., member (1924), [associate 1919], *Carl W. Wright & Co.*  
210 Main St., Hackensack, N. J.  
YOUNG, DANIEL A., associate (1917)  
176 Ridgewood Ave., Glen Ridge, N. J.

### New Mexico

- \*HAMMOND, W. E., member (1933), partner, *Linder, Burk & Stephenson*  
816 First National Bank Bldg., Albuquerque, N. M.  
\*STEPHENSON, J. BRYAN, member (1930), partner, *Linder, Burk & Stephenson*  
816 First National Bank Bldg., Albuquerque, N. M.

### New York

- \*ACHER, WALTER H., associate (1923)  
7 E. 44th St., New York, N. Y.  
\*ADDISON, JAMES, member (1924), [associate 1917], not in practice. Comptroller *B'klyn-Manhattan Trans. System*, 385 Flatbush Ave. Ext., Brooklyn, N. Y.  
\*ALLEN, LEWIS H., member (1920), partner, *Allen, Abt and Company*  
Genesee Bldg., Buffalo, N. Y.  
\*ALLEN, ROBERT T., associate (1933), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.  
\*AMBLER, ARTHUR W., member (1927), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.  
\*ANDERSON, HARRY DAVID, member (1924), with *Scovell, Wellington & Co.*  
224 Harrison St., Syracuse, N. Y.  
\*ARTHUR, DONALD, member (1916), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.  
\*ASHDOWN, EDWARD A., member (1916), *E. A. Ashdown & Co.*  
415 Lexington Ave., New York, N. Y.  
\*ATKINS, HAROLD B., member (1916), *Harold B. Atkins*  
120 Broadway, New York, N. Y.  
\*AULD, GEORGE P., member (1930), [associate 1927], partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.  
BABCOCK, HOWARD N., member (1916), *Howard N. Babcock*  
630 Onondago Bank Bldg., Syracuse, N. Y.  
\*BABCOCK, PERRIN L., member (1934), *Perrin L. Babcock*  
Hills Bldg., Syracuse, N. Y.  
\*BACAS, P. E., member (1916), partner, *Bacas, Gates & Potter*  
110 E. 42nd St., New York, N. Y.  
\*BACON, HAROLD E., member (1924), partner, *A. H. Whan & Co.*  
25 Broadway, New York, N. Y.  
\*BACON, ROSS M., associate (1926), partner, *Gough & Bacon*  
551 Fifth Ave., New York, N. Y.  
\*BAKER, KEITH LANNEAU, member (1922), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.  
\*BANKS, ALEXANDER S., member (1918), partner, *Leshie, Banks & Co.*  
21 West St., New York, N. Y.  
\*BARCENA, JOHN H., member (1932), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.  
\*BARNETT, HARRY, associate (1931), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.  
\*BARNSTEAD, LLOYD A., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.  
BARRETT, WILLIAM B. C., associate (1933), not in practice. Treasurer and comptroller, *Hugo Stinnes Corp.*, 41 E. 42nd St., New York, N. Y.

# *Geographical List of Members and Associates*

- BARRY, ROBERT I., member (1934), [associate 1931], with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*BARTH, RAYMOND EVERETT, member (1920), partner, *Collins, Barth & Co.*  
120 Broadway, New York, N. Y.
- \*BAUER, GEORGE F., associate (1916)  
115 Tullamore Road, Garden City, L. I., N. Y.
- \*BAUM, A. HENRY, member (1923), *A. Henry Baum*  
22 E. 40th St., New York, N. Y.
- \*BAUMGARTNER, ARTHUR G., member (1924), *A. G. Baumgartner*  
1328 Broadway, New York, N. Y.
- \*BAXTER, ALEXANDER, member (1916), not in practice.  
7 Park Ave., New York, N. Y.
- \*BAYER, WALTER V. D., member (1935), partner, *Bayer & Clausen*  
67 Wall St., New York, N. Y.
- \*BEAIRSTO, HAROLD JAMES, member (1933), [associate 1924], partner, *Rhyne, Priaulx & Beairsto*, 233 Broadway, New York, N. Y.
- \*BEARD, ALEXANDER H., member (1931), [associate 1924], *Beard & Abney*  
90 Broad St., New York, N. Y.
- \*BEAUJON, AUSTIN L., member (1922), [associate 1920], *Austin L. Beaujon*  
205 E. 42nd St., New York, N. Y.
- \*BELL, ERNEST WILLIAM, member (1923), partner, *Ernest W. Bell & Co.*  
25 Beaver St., New York, N. Y.
- \*BELL, HERMON F., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*BELL, WILLIAM H., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*BELSER, ANTHONY A., member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*BELSER, F. C., member (1916), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*BENNETT, CHARLES A., member (1921), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*BENNETT, GEORGE E., member (1930), Professor of accounting, *Syracuse University*, Syracuse, N. Y.
- \*BENSON, EDWARD A., member (1916), with *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- \*BENTLEY, A., member (1918), [associate 1917], partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*BERDON, DAVID, member (1923), partner, *David Berdon & Co.*  
1450 Broadway, New York, N. Y.
- \*BERGEN, GEORGE L., member (1916), partner, *Bergen and Willwonseder*  
70 Pine St., New York, N. Y.
- \*BERGMAN, NATHANIEL B., member (1922), [associate 1919], with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*BERGMAN, RUDOLPH, member (1933), [associate 1925], with *Quinn, Berran & Co.*, 17 E. 42nd St., New York, N. Y.
- \*BICKETT, WILLIAM P., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*BIERMAN, VERNOR D., member (1916), *Vernor D. Bierman*  
Chamber of Commerce Bldg., Albany, N. Y.
- \*BIERMANN, D. P., member (1916), *D. P. Biermann*  
41 Park Row, New York, N. Y.
- \*BISCHOFF, HAROLD E., member (1929), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*BISHOP, RALPH R., member (1925), [associate 1923], with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*BIXBY, PERCIVAL G., member (1921), *Percival G. Bixby & Co.*  
638 Marine Trust Bldg., Buffalo, N. Y.
- \*BLACK, WILLIAM M., member (1931), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.

*American Institute of Accountants Year-Book*

- BLACKSTONE, F. GORDON, member (1933), *F. Gordon Blackstone*  
25 Broadway, New York, N. Y.
- \*BLAISE, FRANCIS J., member (1933), with *Mattison & Davey*  
Chrysler Bldg., New York, N. Y.
- \*BLOMQUIST, ERIK J., member (1924), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*BLOODSWORTH, A. J., member (1927), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- \*BLUM, LOUIS D., member (1924), *Louis D. Blum & Co.*  
705 Bowery Savings Bank Bldg., New York, N. Y.
- \*BOMER, CHARLES F., member (1920), not in practice. Accountant, *Vincent Astor*, 23 W. 26th St., New York, N. Y.
- \*BORMAN, ANDREW H., member (1927), *Andrew H. Borman*  
11 W. 42nd St., New York, N. Y.
- \*BOTZ, JAMES H., associate (1918), partner, *Eppler, Botz & Sangster*  
31 Nassau St., New York, N. Y.
- \*BOURNE, ALFRED E., member (1922)  
356 W. 34th St., New York, N. Y.
- BOWERS, GEORGE H., member (1918), [associate 1917], partner, *Bowers & Rooney*, 521 Fifth Ave., New York, N. Y.
- \*BOWMAN, ARCHIBALD, member (1916), partner, *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- \*BOWMAN, FRANKLIN, member (1920), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*BOYCE, JOHN M., associate (1922), Secretary-treasurer, *Chamberlain, Care & Boyce, Inc.*, 644 Prudential Bldg., Buffalo, N. Y.
- \*BOYLE, A. R. M., member (1921), not in practice. Treasurer, *Lehn & Fink Products Co.*, 683 Fifth Ave., New York, N. Y.
- \*BRADLEY, WALTER LAUREN, member (1935), *W. L. Bradley & Company*  
832 Chamber of Commerce Bldg., Buffalo, N. Y.
- \*BRAKMAN, WILLIAM H., member (1935), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*BRASH, WILLIAM D., associate (1920), Manager, *Corporation Counselors Bureau*, 5216 R.C.A. Bldg., 30 Rockefeller Plaza, New York, N. Y.
- \*BRICK, HARRY, member (1928), [associate 1917], partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*BRIGGS, RUSSELL E., member (1920), not in practice.  
376 W. 245th St., New York, N. Y.
- \*BRINGHURST, WM., member (1927), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*BROAD, SAMUEL J., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*BROWN, JOHN MCKNIGHT, associate (1927), with *Barrow, Wade, Guthrie & Co.*, First National Bank Bldg., Utica, N. Y.
- \*BROWN, RAYMOND C., member (1916), partner, *Raymond C. Brown & Co.*  
55 Worth St., New York, N. Y.
- \*BRUNDAGE, PERCIVAL F., member (1921), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*BRUNEAU, ARMAND L., member (1916), *Armand L. Bruneau*  
74 Trinity Pl., New York, N. Y.
- \*BRYAN, CHARLES T., member (1923), partner, *Pace & Pace*  
225 Broadway, New York, N. Y.
- \*BUCKLEY, RICHARD EDWARD, associate (1933), *Richard E. Buckley*  
158 Whitfield Ave., Buffalo, N. Y.
- \*BUEHLER, EDWARD J., member (1925), partner, *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- \*BULLICK, RALPH, member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BURKE, THOMAS J., associate (1922), not in practice. With *Sulphite Paper Manufacturers Ass'n*, 122 E. 42nd St., New York, N. Y.



# Geographical List of Members and Associates

- \*BURTON, JAMES CAMPBELL, member (1923), [associate 1921], partner, *Arthur Young & Co.*, 1 Cedar St., New York, N. Y.
- \*BUZBY, WILLIAM J., member (1922), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*BYRNE, HUGH J., associate (1922), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*BYRNES, THOMAS W., member (1916), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- CABOT, SEBASTIAN, member (1926), [associate 1916], *Sebastian Cabot*  
149 Broadway, New York, N. Y.
- CAFFYN, HAROLD R., member (1926), partner, *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*CAIRNS, WILLIAM, member (1919), *William Cairns*  
616 Wellman Bldg., Jamestown, N. Y.
- \*CALVERT, J. G., member (1926), not in practice. With *J. P. Morgan & Co.*  
23 Wall St., New York, N. Y.
- \*CALVERT, JOSEPH F., member (1916), *Joseph F. Calvert*  
2 E. 23rd St., New York, N. Y.
- \*CAMMAN, ERIC A., member (1929), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*CAMPBELL, JAMES B., member (1916), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*CAMPBELL, R. DOUGLAS, associate (1932), *R. Douglas Campbell*  
1300 Genesee Bldg., Buffalo, N. Y.
- \*CARRON, LAWRENCE P., associate (1933), not in practice. Vice-president and treasurer, *American Founders Corp.*, 50 Pine St., New York, N. Y.
- \*CARTER, ARTHUR H., member (1924), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*CARTER, ROBERT S., associate (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*CARTWRIGHT, LOUIS B., associate (1923), not in practice. Auditor and deputy comptroller, *City of Rochester*, 23 City Hall, Rochester, N. Y.
- \*CASHIN, JAMES M., member (1930), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*CHADBURN, HAROLD E., associate (1925), not in practice.  
127 Valentine Lane, Yonkers, N. Y.
- \*CHAMBERS, NORMAN G., member (1919), partner, *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- \*CHAPMAN, JOHN W., member (1930), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*CHILD, CHESTER P., member (1916), *Chester P. Child*  
405 Lexington Ave., New York, N. Y.
- \*CHINLUND, EDWIN F., member (1924), [associate 1923], not in practice. Comptroller and vice-president, *International Telephone & Telegraph Corp.*  
67 Broad St., New York, N. Y.
- \*CHRISTENSEN, EINAR C., member (1924), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*CIPRIANI, ALFRED B., member (1929), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*CLARKE, ALLEN HILLYER, member (1916), partner, *Clarke, Oakes & Greenwood*, 80 Broad St., New York, N. Y.
- \*CLARKE, EDMUND A., member (1934), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*CLARKE, JOHN WILLIAM, member (1923), with *Allen R. Smart & Co.*  
230 Park Ave., New York, N. Y.
- \*CLARKE, THOMAS H., member (1920), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*CLAUSON, ANDREW G., JR., member (1934), partner, *Bayer & Clauson*  
67 Wall St., New York, N. Y.

# American Institute of Accountants Year-Book

- \*CLOWES, FRANCIS J., member (1922), [associate 1918], partner, *Touche, Niven & Co.*, 80 Maiden Lane, New York, N. Y.
- \*COCHRANE, GEORGE, member (1923), partner, *Deloitte, Plender, Griffiths & Co.*, 49 Wall St., New York, N. Y.
- \*COCKBURN, T. DONALD, member (1934), partner, *Fuller & Cockburn*  
801 Crosby Bldg., Buffalo, N. Y.
- \*COLBY, GUY IRVING, member (1935), [associate 1922], *Guy Irving Colby*  
420 Lexington Ave., New York, N. Y.
- \*COLE, HENRY C., member (1925), not in practice. With *American Distilling Company*, Chrysler Bldg., New York, N. Y.
- \*COLE, JOHN E., member (1922), not in practice. Treasurer, *The Lehman Corp.*, 1 S. William St., New York, N. Y.
- \*COLE, VIOTT MYERS, member (1916), partner, *John I. Cole, Son & Co.*  
253 Broadway, New York, N. Y.
- \*COLEMAN, LUCIUS H., member (1925), partner, *Stern, Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- \*CONANT, LEONARD H., member (1916), partner, *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- \*CONKLING, W. HOMER, member (1920), partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- \*CONLIN, WOOLSEY W., member (1923), with *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*CONOVER, LOUIS WILLIAMSON, member (1920), not in practice. Comptroller, *Eitington-Schild Co., Inc.*, 226 W. 30th St., New York, N. Y.
- \*CONROY, THOMAS F., member (1916), partner, *Pasley & Conroy*  
67 Wall St., New York, N. Y.
- \*COOK, LEON H., member (1930), not in practice. With *Oilfields Development Corporation*, 40 Wall St., New York, N. Y.
- \*COOPER, WALTER A., member (1935), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- CORBIN, CHARLES A., member (1932), with *R. T. Lingley & Co.*  
120 Broadway, New York, N. Y.
- \*CORNO, WALTER J., associate (1927), not in practice. Cost accountant.  
*A. & M. Karagheusian, Inc.*, 295 Fifth Ave., New York, N. Y.
- \*CORNWALL, ARTHUR B., member (1916), *Arthur B. Cornwall*  
1474 Union St., Brooklyn, N. Y.
- \*COUCHMAN, CHARLES B., member (1916), partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*COUGHLAN, THOMAS J., member (1916), partner, *Coughlan & Coughlan*  
949 Broadway, New York, N. Y.
- \*COULTAUS, CHARLES B., member (1922)  
Sea Cliff, Long Island, N. Y.
- \*COX, HENRY C., member (1934)  
116 Audley St., Kew Gardens, N. Y.
- \*CRANSTOUN, WILLIAM D., member (1916), partner, *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*CREMER, GEORGE S., associate (1934), not in practice. With *Brooklyn Union Gas Company*, 176 Remsen St., Brooklyn, N. Y.
- \*CROCKETT, HORACE G., member (1922), partner, *Scovell, Wellington & Co.*  
10 E. 40th St., New York, N. Y.
- \*CROSBY, HARRY C., member (1935), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- \*CROWELL, JOHN W., associate (1921), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*CULLINAN, PAUL A., member (1926), *Paul A. Cullinan*  
55 W. 42nd St., New York, N. Y.
- \*CUMMINGS, ALBERT J., member (1927), not in practice. Secretary-treasurer,  
*Ramp Buildings Corp.*, 230 Park Ave., New York, N. Y.
- \*CUSHNY, ALEXANDER O., member (1922), not in practice. With *National Distillers Products Corp.*, 120 Broadway, New York, N. Y.

## *Geographical List of Members and Associates*

- \*DAVEY, LEONARD S., member (1922), partner, *Mattison & Davey*  
Chrysler Bldg., New York, N. Y.
- \*DAVIDSON, NORMAN W., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*DAVIES, ALLAN, member (1918), [associate 1917], partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- \*DAVIES, W. SANDERS, member (1916), partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- \*DAVIS, FREEMAN HOWELL, member (1935), partner, *Smith, Davis & Company*  
41 E. 42nd St., New York, N. Y.
- \*DAWSON, JAMES H., member (1916), *James H. Dawson*  
583 Jefferson Ave., Brooklyn, N. Y.
- \*DEAN, WALTER NILES, member (1916), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- \*DELIN, ROBERT O., member (1926), *Robert O. Delin*  
55 W. 42nd St., New York, N. Y.
- \*DEMOND, CHESTER W., member (1929), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*DEUTSCH, ALEXANDER M. F., associate (1931), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- \*DEWAR, DOUGLAS, member (1916), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- DICK, A. BLAIKIE, associate (1927), *A. Blaikie Dick*  
Rome, N. Y.
- \*DILLMAN, ALBERT F., member (1916), *Albert F. Dillman*  
40 Exchange Pl., New York, N. Y.
- \*DILLON, JOHN R., associate (1917), not in practice. Partner, *Hayden, Stone & Co.*, 25 Broad St., New York, N. Y.
- \*DIXON, FRANK EASTWOOD, member (1918), [associate 1917], *Frank E. Dixon & Co.*, 565 Fifth Ave., New York, N. Y.
- \*DOBSON, RAY R., member (1933), [associate 1927], partner, *George Rossetter & Co.*, 20 Exchange Pl., New York, N. Y.
- \*DOHR, JAMES L., associate (1919), not in practice. With *Greene & Hurd*  
52 Broadway, New York, N. Y.
- \*DONALDSON, WILLIAM R., member (1926), [associate 1923], partner, *Miller, Donaldson and Company*, 80 Broad St., New York, N. Y.
- \*DOUGHERTY, J. JAY, member (1932), not in practice. Chief accountant, *Joint Legislative Committee to Investigate Public Utilities*  
10 E. 40th St., New York, N. Y.
- \*DOYLE, ANDREW S., member (1933), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- \*DRISCOLL, G. E., member (1928), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*DUMBRILLE, H. HILTON, member (1918), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*DUNNE, JOHN B., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*DYSON, CHARLES H., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*EARNHARDT, FREDERICK WILLCOX, member (1935), with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*ECKES, PETER ALBERT, member (1916), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- \*EDDY, EARNEST, associate (1923), *Earnest Eddy*  
6 Pierrepont St., Brooklyn, N. Y.
- \*ELDER, DAVID, member (1916), *David Elder & Co.*  
76 Beaver St., New York, N. Y.
- \*ELLIS, FRANKLIN C., member (1933), partner, *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.

# American Institute of Accountants Year-Book

- ELLIS, RAYMOND V., member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- \*ENLOE, BENJAMIN L., member (1933), [associate 1928], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*EVANS, C. LAWRENCE, associate (1924), not in practice. Accountant-cashier, *Chase National Bank*, 18 Pine St., New York, N. Y.
- \*EVERETT, PERCY R., member (1933), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- \*EYRE, WILLIAM, member (1929), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- \*FANNING, WILLIAM M., member (1928)  
99 Buena Vista Ave., Yonkers, N. Y.
- \*FARNAN, JOHN D., member (1935), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*FEDDE, A. S., member (1916), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- \*FERGER, OSCAR, member (1933), *Oscar Ferger*  
320 Broadway, New York, N. Y.
- \*FERNALD, HENRY B., member (1916), partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- \*FERO, DE ROY SMITH, member (1916), *D. S. Fero*  
1475 Broadway, New York, N. Y.
- \*FIDLER, JAMES S., member (1924), with *Scovell, Wellington & Co.*  
224 Harrison St., Syracuse, N. Y.
- \*FINKE, MYRON A., member (1922), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- \*FINNEN, MALACHI A., member (1929), partner, *C. A. Gall & Co.*  
67 Wall St., New York, N. Y.
- \*FISCHER, AUGUST, member (1916), *August Fischer*  
Bardonia, Rockland County, N. Y.
- \*FISCHER, FREDERICK, JR., member (1920), *Frederick Fischer, Jr.*  
522 Fifth Ave., New York, N. Y.
- \*FISHBACK, OSCAR SEYMOUR, associate (1922), *Oscar S. Fishback*  
49 Wall St., New York, N. Y.
- FIVES, RICHARD J., member (1931), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*FJELD, E. I., member (1933), Lecturer in accountancy, *College of the City of New York*, 17 Lexington Ave., New York, N. Y.
- \*FLACHBART, RUDOLPH G., associate (1921), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*FLETCHER, ROBERT I., associate (1929), not in practice. Comptroller, *Long Island Lighting Co.*, 50 Church St., New York, N. Y.
- \*FLINT, JOHN, member (1916), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*FODDY, RICHARD, member (1927), *Richard Foddy*  
1163 Fulton St., Brooklyn, N. Y.
- \*FORSTER, WILLIAM J., member (1930), [associate 1924], partner, *Harris, Kerr, Forster & Company*, 18 E. 48th St., New York, N. Y.
- \*FOX, ADOLPH, member (1916), *Adolph Fox*  
23 E. 26th St., New York, N. Y.
- \*FRANKE, WILLIAM B., member (1924), partner, *Franke, Graef & Hannon*  
444 Madison Ave., New York, N. Y.
- \*FRASER, JOHN, member (1916), partner, *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*FREDERICH, MAX, member (1925), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*FREDRIKSON, ERIC A., member (1933), partner, *E. H. Scull Co.*  
1441 Broadway, New York, N. Y.
- \*FREEMAN, HERBERT C., member (1916), not in practice. Vice-president, *North American Co.*, 60 Broadway, New York, N. Y.

## *Geographical List of Members and Associates*

- \*FREIREICH, HYMAN, member (1924), partner, *Bernstein & Freireich*  
1440 Broadway, New York, N. Y.
- \*FREITAG, CARL, member (1922), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*FRENCH, BERNARD M., member (1918), [associate 1917], partner, *Davies & Davies*, 103 Park Ave., New York, N. Y.
- \*FRIEDMAN, J. P., member (1923), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*FROST, EDWIN D., member (1932), partner, *Eppler, Botz & Sangster*  
31 Nassau St., New York, N. Y.
- \*FROST, OAKLEY, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*FUE, CHARLES J., associate (1926), not in practice. Assistant auditor, *Brooklyn Union Gas Co.*, 176 Remsen St., Brooklyn, N. Y.
- \*FULLER, LEWIS C., member (1916), partner, *Harvey, Fuller & Co.*  
2414, 60 Wall Tower Bldg., New York, N. Y.
- \*FULLER, RANDOLPH M., member (1930), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*GARDNER, WILLIAM, associate (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*GAUSE, EDMUND C., member (1918), [associate 1917], partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- \*GEEKIE, GEORGE, member (1931), with *H. C. Hopson & Co.*  
61 Broadway, New York, N. Y.
- \*GENEZ, MAURICE V., member (1924), partner, *Genez & Hartmann*  
114 Liberty St., New York, N. Y.
- \*GEORGE, ALLAN C., member (1932), partner, *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- \*GEORGER, ALFRED M., member (1923), not in practice. Comptroller, *United Artists Theatre Circuit, Inc.*, 1501 Broadway, New York, N. Y.
- \*GESER, E. J., member (1933), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- \*GIBBON, ANDREW BROWN, member (1924), with *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- \*GILDE, FRED W., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*GILES, CECIL D., member (1934), partner, *C. D. Giles & Company*  
67 Wall St., New York, N. Y.
- \*GILL, JOSEPH, member (1918), [associate 1918], *Joseph Gill*  
117 Liberty St., New York, N. Y.
- \*GIMSON, LAWRENCE K., member (1916), not in practice. Auditor, *The De-Laval Separator Co.*, 165 Broadway, New York, N. Y.
- \*GINSBERG, ISIDOR, member (1917), *Isidor Ginsberg*  
41 Union Sq., New York, N. Y.
- \*GLEASON, ROLAND W., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*GLOVER, P. W. R., member (1916), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*GLUCK, EDWIN L., member (1924), [associate 1923], not in practice. Partner, *Chadbourne, Stanchfield & Levy*, 25 Broadway, New York, N. Y.
- \*GLUICK, LEWIS, associate (1923), not in practice.  
115 E. 89th St., New York, N. Y.
- \*GOKAY, O. P., associate (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*GOLD, ARCHIBALD, associate (1921), *Archibald Gold*  
11 W. 42nd St., New York, N. Y.
- \*GOODWIN, J. PRYSE, member (1917), *J. Pryse Goodwin*  
37 Wall St., New York, N. Y.
- \*GORDON, ALEXANDER E., associate (1935), *Alexander E. Gordon*  
17 E. 42nd St., New York, N. Y.

# American Institute of Accountants Year-Book

- \*GORDON, BERNARD M., member (1927), [associate 1920], not in practice. Secretary, *Grocery Store Products, Inc.*, 480 Lexington Ave., New York, N. Y.
- \*GORDON, JOHN, member (1916), partner, *John Gordon & Co.*  
271 Madison Ave., New York, N. Y.
- \*GOWER, WILLIAM B., member (1918), [associate 1918], partner, *Squires & Co.*  
101 Park Ave., New York, N. Y.
- \*GRADY, PAUL, member (1933), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*GRANGER, MARSHALL A., member (1933), [associate 1921], partner, *Scovell, Wellington & Co.*, 10 E. 40th St., New York, N. Y.
- \*GRANLUND, OSCAR A., member (1935), with *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- \*GREENE, U. S., member (1926), [associate 1923], partner, *Greene & Wolcott*  
505 Capitol Bldg., Binghamton, N. Y.
- \*GREENFELD, HENRY G., member (1920), partner, *Jacobson, Greenfield & Co.*  
295 Madison Ave., New York, N. Y.
- \*GREENFIELD, FREDERICK WM., member (1916), *Frederick Wm. Greenfield & Co.*, 500 Fifth Ave., New York, N. Y.
- \*GREENMAN, HOWARD, member (1916), partner, *Greenman, MacNicol & Co.*  
30 Vesey St., New York, N. Y.
- \*GREENSPAN, AARON, associate (1916), *Aaron Greenspan*  
345 Madison Ave., New York, N. Y.
- \*GREENWOOD, HERBERT S., member (1916), partner, *Clarke, Oakes & Greenwood*, 80 Broad St., New York, N. Y.
- \*GRUBE, H. A., associate (1920), not in practice. Treasurer, *Intertype Corp.*  
360 Furman St., Brooklyn, N. Y.
- \*GRUEN, EDWARD C., member (1930), partner, *J. D. Elliott & Co.*  
707 Lafayette Bldg., Buffalo, N. Y.
- \*GRUNDMANN, O. A., member (1916), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*GUYETT, HOWARD LYNN, member (1933), with *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- \*HABERSTROH, FRED, member (1916), *Fred Haberstroh*  
1133 Broadway, New York, N. Y.
- \*HAESLOOP, HENRY M., member (1922), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*HAGGERTY, VINCENT B., member (1925), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*HALL, JAMES, member (1916), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*HALL, W. VINCENT, member (1924), *W. Vincent Hall*  
66 Broad St., New York, N. Y.
- \*HALSEY, CRAWFORD C., member (1931), [associate 1930], with *Pogson, Peloubet & Co.*, 1901, 25 Broadway, New York, N. Y.
- \*HALTER, EDWIN C., member (1918), [associate 1918], with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- HAMM, HENRY I., member (1924), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*HANNA, J. R., member (1933), with *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- \*HANNON, RAYMOND J., member (1930), [associate 1923], partner, *Franke, Graef & Hannon*, National City Bank Bldg., Troy, N. Y.
- \*HARCOURT, VIVIAN, member (1916), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- \*HARDENBERGH, THOMAS EDDY, member (1925)  
Bedford Hills, N. Y.
- \*HARDY, WILLOUGHBY D., member (1916), not in practice. Examiner of Municipal Accounts for Comptroller of Nassau County, N. Y.
- \*HARRINGTON, ROY V., associate (1922), partner, *Harrington & Nichols*  
417, 527 Fifth Ave., New York, N. Y.
- \*HARROW, BENJAMIN, member (1933), [associate 1922], *Harrow & Wolfe*  
29 Broadway, New York, N. Y.

# Geographical List of Members and Associates

- \*HART, HAROLD B., member (1916), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*HARVEY, EDWIN, JR., member (1916), partner, *Harvey, Fuller & Co.*  
2414, 60 Wall Tower Bldg., New York, N. Y.
- \*HARVEY, JOHN LEWIS, member (1928), partner, *Hurdlman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*HASSARD, WILLIAM R., member (1932), with *Niles & Niles*  
165 Broadway, New York, N. Y.
- \*HAWLEY, FRANK W., member (1926), [associate 1924], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*HAZARD, EDGERTON, associate (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*HAZELTON, WILLIAM T., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*HEATON, WILLIAM C., member (1925), [associate 1922], partner, *W. C. Heaton & Co.*, 25 W. 45th St., New York, N. Y.
- \*HELLERSON, CHARLES E. W., member (1916), partner, *Alexander Aderer & Co.*, 225 Fifth Ave., New York, N. Y.
- \*HENDERSON, THOMAS B. G., member (1919), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*HERGERT, PETER, member (1916), *Peter Hergert*  
9423-86th Ave., Woodhaven, L. I., N. Y.
- \*HERINGTON, P. REGINALD, member (1916), *Jasper & Herington, Inc.*  
110 East 42nd St., New York, N. Y.
- \*HEYWOOD, MYRTLE CORBIT, member (1917), *Myrtle C. Heywood*  
76-68th St., Brooklyn, N. Y.
- \*HILDITCH, F. W., member (1920), [associate 1917], not in practice.  
25 Ellison Ave., Bronxville, N. Y.
- \*HILL, GORDON M., member (1926), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*HILLBRANT, WILLIAM P., member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*HITE, HUGH H., associate (1926), not in practice. Vice-President & secretary  
*American Gas & Power Co.*, 60 Wall Tower, New York, N. Y.
- \*HODGE, ROBERT, JR., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*HOFER, DAVID J., associate (1922), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*HOFFMAN, LESLIE J., associate (1928), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*HOFFMAN, THOMAS G., member (1926), not in practice. Treasurer, *Foster, Wheeler Corp.*, 165 Broadway, New York, N. Y.
- \*HOGAN, THOMAS JOSEPH, member (1935), [associate 1920], partner, *Eckes & Dean*, 40 Rector St., New York, N. Y.
- \*HOMES, HENRY, member (1916), partner, *Homes & Davis*  
521 Fifth Ave., New York, N. Y.
- \*HOOPER, JOHN W., member (1923), [associate 1920], *John W. Hooper*  
511 Fifth Ave., New York, N. Y.
- \*HOPKINS, MILO B., member (1930), [associate 1927], partner, *Alexander Grant & Co.*, 233 Broadway, New York, N. Y.
- \*HOPSON, H. C., member (1916), partner, *H. C. Hopson & Co.*  
61 Broadway, New York, N. Y.
- \*HORNE, HENRY A., member (1916), partner, *Webster, Horne, Blanchard & Taylor*, 50 Broadway, New York, N. Y.
- \*HOUGH, HARRY, member (1917), [associate 1916], partner, *Stagg, Mather & Hough*, 141 Broadway, New York, N. Y.
- \*HOULIHAN, DAVID F., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*HOUSTON, ALEXANDER MUIR, member (1916), not in practice. Treasurer,  
*Asiatic Petroleum Corp.*, 50 W. 50th St., New York, N. Y.
- \*HUDDERS, EUGENE R., member (1917), *Eugene R. Hudders*  
41 Union Sq., New York, N. Y.

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- \*HUDDERS, MILTON, associate (1931), *Milton Hudders*  
41 Union Sq., New York, N. Y.
- \*HUENE, ARTHUR H., associate (1922), *Arthur H. Huene*  
51 Chambers St., New York, N. Y.
- \*HUGHES, JAMES F., member (1916), partner, *Boyce, Hughes & Farrell*  
110 William St., New York, N. Y.
- \*HULING, GEORGE, associate (1935), *George Huling*  
2 Wall St., New York, N. Y.
- \*HULL, ROBERT S., associate (1916), not in practice. With *Tiile and Mortgage Company*, 235 Main St., White Plains, N. Y.
- \*HUMMEL, CHARLES, member (1931), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HUNT, H. W., member (1927), with *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*HUNTER, ALEXANDER, member (1916), *Alexander Hunter & Co.*  
170 Broadway, New York, N. Y.
- \*HURDMAN, FREDERICK H., member (1916), partner, *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*HURDMAN, GEORGE CHARLES, member (1928), partner, *Hurdman & Cranstoun*  
31 Mamaroneck Ave., White Plains, N. Y.
- \*HURLEY, WALTER A., member (1935), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*HYANS, EDWARD M., member (1916), partner, *Hyans, Stern & Company*  
1441 Broadway, New York, N. Y.
- \*HYSLOP, GEORGE K., member (1918), [associate 1917], partner, *Allen R. Smart & Co.*, 230 Park Ave., New York, N. Y.
- \*IFFLA, GEORGE H., member (1916), partner, *Cavanaugh & Iffla*  
271 Madison Ave., New York, N. Y.
- \*INGLIS, JOHN B., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*ISRAEL, EDWIN J., member (1929)  
136 E. 57th St., New York, N. Y.
- \*IVES, RAYMOND, member (1916), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*JACKSON, G. ARTHUR, member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- \*JAFFE, JOHN, associate (1927), not in practice. Instructor of accounting,  
*College of the City of New York*, New York, N. Y.
- JANES, ARTHUR R., member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*JAQUITH, ALLEN F., member (1923), not in practice. Comptroller, *Saks-Herald Square*, Broadway & 34th St., New York, N. Y.
- \*JOHNSON, ERNEST F., member (1935), with *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- \*JUDD, ORRIN R., member (1916), not in practice.  
539 Eastern Parkway, Brooklyn, N. Y.
- \*KADISON, LOUIS, member (1916), *Louis Kadison*  
Woolworth Bldg., New York, N. Y.
- \*KAHN, SIDNEY B., member (1933), [associate 1931], *Sidney B. Kahn*  
10 E. 40th St., New York, N. Y.
- \*KAPLAN, SAMUEL, member (1926), *Samuel Kaplan & Co.*  
175 Fifth Ave., New York, N. Y.
- \*KARMEL, ABRAHAM, member (1916), *Abraham Karmel*  
17 E. 42nd St., New York, N. Y.
- \*KEATING, WILLIAM L., member (1934), partner, *Miller, Donaldson & Co.*  
80 Broad St., New York, N. Y.
- \*KELLY, FREDERICK W., member (1930), partner, *J. Edward MacDermott & Co.*, 347 Madison Ave., New York, N. Y.
- \*KELLY, JOHN M., member (1924), *John M. Kelly*  
15 Park Pl., New York, N. Y.



# Geographical List of Members and Associates

- \*KENYON, MAX A., member (1933), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*KERR, ERROL, member (1917), partner, *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- \*KESSELL, RICHARD W., associate (1934), with *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- \*KESTER, ROY B., member (1933), [associate 1916]. Professor of accounting,  
*Columbia University*, New York, N. Y.
- \*KIEFER, WALTER E., member (1934), partner, *Adams, Cobb & Becker*  
110 E. 42nd St., New York, N. Y.
- \*KILDUFF, FREDERIC W., associate (1921)  
59 W. 12th St., New York, N. Y.
- \*KING, THOMAS J., member (1927), partner, *R. T. Lingley & Co.*  
120 Broadway, New York, N. Y.
- \*KINGSTON, S. CARLTON, member (1934), [associate 1924], partner, *Stern,*  
*Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- \*KLEIN, CHARLES A., member (1916), partner, *Charles A. Klein & Company*  
551 Fifth Ave., New York, N. Y.
- \*KLEIN, JOSEPH J., member (1916), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- \*KLEIN, TOBIAS, associate (1923), *Tobias Klein*  
241 Coleridge St., Manhattan Beach, Brooklyn, N. Y.
- \*KNIGHT, PAUL K., member (1924), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*KOCH, JOHN H., member (1916), partner, *John H. Koch & Co.*  
70 Pine St., New York, N. Y.
- \*KOELSCH, HENRY L., member (1924), *Henry L. Koelsch*  
63 Wall St., New York, N. Y.
- \*KORTJOHN, MARTIN, member (1929), partner, *Martin Kortjohn & Co.*  
10 E. 40th St., New York, N. Y.
- \*KORTJOHN, MARTIN F., member (1930), partner, *Martin Kortjohn & Co.*  
10 E. 40th St., New York, N. Y.
- \*KRACKE, EDWARD A., member (1922), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*KRAHE, LESTER A., member (1932)  
8355 Lefferts Blvd., Kew Gardens, L. I., N. Y.
- \*LARSON, H. WILLIAM, member (1932), with *Herbert F. French & Company*  
Woolworth Bldg., New York, N. Y.
- \*LASHER, NORRIS R., member (1923), partner, *John H. Koch & Co.*  
70 Pine St., New York, N. Y.
- \*LAUDER, ROBERT B., member (1926), [associate 1925], partner, *Lauder &*  
*Kelly*, 324 Press Bldg., Binghamton, N. Y.
- \*LAW, WILLIAM WEBSTER, member (1923), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*LEAMY, R. H., member (1918), [associate 1917], partner, *Stagg, Mather &*  
*Hough*, 141 Broadway, New York, N. Y.
- \*LEETE, HARRY OSBORN, associate (1920), with *Lybrand, Ross Bros. & Mont-*  
*gomery*, 90 Broad St., New York, N. Y.
- \*LEFFLER, EDWIN ELLSWORTH, member (1920), [associate 1919], *Edwin E.*  
*Leffler*, 1300 Genesee Bldg., Buffalo, N. Y.
- \*LEGH-JONES, JOHN H., associate (1931), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*LEIDESDORF, SAMUEL D., member (1916), partner, *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*LEIGHT, MILTON, associate (1921), *Milton Leight*  
475 Fifth Ave., New York, N. Y.
- \*LEITNER, NICHOLAS A., member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*LENHART, NORMAN J., member (1924), partner, *Lybrand, Ross Bros. & Mont-*  
*gomery*, 90 Broad St., New York, N. Y.

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- \*LENK, MAXIMILIAN C., associate (1932), with *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- \*LESLIE, WILLIAM, member (1934), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- \*LEVY, ABRAHAM, associate (1924), not in practice. Comptroller, *Goldenrod Brewery*, 1 Bushwick Pl., Brooklyn, N. Y.
- \*LIEBEN, JACK BERNHARD, member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*LINGLE, H. B., associate (1920), not in practice. Assistant treasurer, *Revere Copper and Brass, Inc.*, Rome, N. Y.
- \*LINGLEY, A. G., member (1916), not in practice. With *Davis & Wagner*  
120 Broadway, New York, N. Y.
- \*LINK, CHARLES C., member (1916), *Charles C. Link*  
299 Madison Ave., New York, N. Y.
- \*LITTLE, W. PAXTON, member (1916), not in practice. Treasurer, *Niagara Hudson Power Corp.*, 15 Broad St., New York, N. Y.
- \*LOBELL, NATHANIEL, member (1922), *Nathaniel Lobell & Co.*  
11 W. 42nd St., New York, N. Y.
- LOCKE, MORTON FIELD, member (1926), with *Davies & Davies*  
103 Park Ave., New York, N. Y.
- \*LOEWENWARTER, PAUL L., member (1916), partner, *Loewenwarter, Teich & Co.*, 551 Fifth Ave., New York, N. Y.
- \*LORD, CLARKSON E., member (1916), partner, *Lord & Lord*  
342 Madison Ave., New York, N. Y.
- \*LOTHROP, ERNEST O., member (1922), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*LOUDON, ROBERT C., member (1933), with *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- \*LOVELACE, MEREDITH B., member (1916), partner, *Townsend & Dix*  
280 Broadway, New York, N. Y.
- \*LUDEWIG, HERMANN E., member (1916), partner, *Ludewig & Deutsch*  
580 Fifth Ave., New York, N. Y.
- \*LUZ, GEORGE, member (1923), *George Luz*  
551 Fifth Ave., New York, N. Y.
- \*LYBRAND, WILLIAM M., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*LYNCH, PETER F., member (1929), partner, *Allen R. Smart & Co.*  
230 Park Ave., New York, N. Y.
- \*MAAS, ALFRED N., member (1924), [associate 1922], partner, *Maas & Ginsberg*  
295 Madison Ave., New York, N. Y.
- \*MACBAIN, R. C., associate (1925), not in practice. Treasurer, *Atlantic Gulf and West Indies Steamship Lines*, Pier 13, East River, New York, N. Y.
- \*MACDERMOTT, J. EDWARD, member (1930), partner, *J. Edward MacDermott & Co.*, 347 Madison Ave., New York, N. Y.
- \*MACGREGOR, MALCOLM, member (1924), [associate 1923], with *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- \*MACKENZIE, DUNCAN GORDON, member (1926), with *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- \*MACKENZIE, THOMAS A., member (1929), [associate 1924], partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*MACLACHLAN, MURDOCH W., member (1925), partner, *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- MACLEITCHIE, JOHN, member (1916), not in practice. Auditor, *The American Metal Company, Ltd.*, 61 Broadway, New York, N. Y.
- \*MACNICOL, ALEXANDER MACLEAN, member (1930), partner, *Greenman, MacNicol & Co.*, 30 Vesey St., New York, N. Y.
- \*MACRAE, FARQUHAR J., member (1916), *Farquhar J. MacRae & Co.*  
90 Wall St., New York, N. Y.

## *Geographical List of Members and Associates*

- \*MADDEN, JOHN T., member (1916), not in practice. Dean, School of Commerce, Accounts and Finance, *New York University*  
Washington Square East, New York, N. Y.
- \*MAIN, FRED L., member (1929), partner, *Main & Co.*  
1 Wall St., New York, N. Y.
- \*MAKAY, ALEXANDER F., member (1916), partner, *Alexander F. Makay & Co.*  
245 Fifth Ave., New York, N. Y.
- \*MANSLEY, ROBERT H., member (1916), not in practice.  
Mayflower Ave., Massapequa Park, L. I., N. Y.
- \*MAPES, LESTER D., member (1916), with *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*MARK, DAVID L., associate (1922), partner, *Louis Sturz & Co.*  
1501 Broadway, New York, N. Y.
- \*MARKEL, ARNOLD, member (1923), partner, *Arnold Markel & Co.*  
2 Lafayette St., New York, N. Y.
- \*MARKOVITS, WILLIAM B., member (1934), *William B. Markovits & Staff*  
1 North St., Middletown, N. Y.
- \*MARTIN, FRANCIS C., associate (1928), not in practice. Accountant, *Sinclair Refining Company*, 45 Nassau St., New York, N. Y.
- \*MARTIN, JOSEPH LOUIS, associate (1922), not in practice. President, *Oil Exploration Company*, 405 Lexington Ave., New York, N. Y.
- \*MARVIN, CHARLES L., member (1934), *Charles L. Marvin*  
246 State St., Schenectady, N. Y.
- \*MATHER, CHARLES E., member (1916), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*MATHER, C. RONALD, member (1929), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*MATHEWS, J. WOODROW, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*MATTHEWS, CHARLES, member (1921)  
204 Lincoln Ave., Brooklyn, N. Y.
- \*MATTHEWS, WILLIAM A., member (1922), not in practice. Treasurer, *Franklin Simon & Co.*, 414 Fifth Ave., New York, N. Y.
- \*MAXCY, CHARLES J., member (1916), *Charles J. Maxcy*  
2842 Grand Central Terminal, New York, N. Y.
- \*MAY, GEORGE O., member (1916), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*MCALLISTER, EDWARD A., member (1916), *Edward A. McAllister*  
2 Rector St., New York, N. Y.
- \*MCARDLE, JOSEPH J., member (1921), partner, *McArdle & McArdle*  
42 Broadway, New York, N. Y.
- \*MCBEAN, JAMES, associate (1934), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- MCCABE, JOHN F., member (1932), partner, *R. T. Lingley & Co.*  
1044, 120 Broadway, New York, N. Y.
- MCCALLUM, DOUGALL, associate (1921), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- MCCARROLL, A. P., member (1921), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MCCAW, ALEXANDER GEORGE, member (1922), *Alexander G. McCaw*  
170 Broadway, New York, N. Y.
- \*MCCUE, JOHN J., member (1935), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- \*MC EWEN, HOWARD L., associate (1923), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*MCGIRL, JOHN J., member (1933), partner, *Acker & McGirl*  
205 E. 42nd St., New York, N. Y.
- \*MCGRATH, GEORGE W., member (1931), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.

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- \*MCGREGOR, W. D., member (1918), [associate 1917], partner, *Arthur Young & Co.*, 1 Cedar St., New York, N. Y.
- \*MCHEFFEY, T. L., member (1916), partner, *McHefsey & McDonough*, 75 West St., New York, N. Y.
- \*MCHUGH, EDWARD P., member (1923), partner, *Mills & McHugh*, 80 Broad St., New York, N. Y.
- \*MCINTOSH, GOULD, member (1922), [associate 1921], *Gould McIntosh & Co.*, 14 Wall St., New York, N. Y.
- \*MCKENNA, JAMES A., member (1916), *James A. McKenna*, 107 William St., New York, N. Y.
- \*MCLAUGHLIN, STUART W., member (1935), with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*MCLEOD, THOMAS L., member (1925), partner, *George H. Kingsley & Co.*, 183 Main St., E., Rochester, N. Y.
- \*MCNAMARA, WILLIAM R., member (1932), with *Deloitte, Plender, Griffiths & Co.*, 49 Wall St., New York, N. Y.
- MEADE, PHILIP NELSON, member (1930), [associate 1928], 11 Abingdon Square, New York, N. Y.
- \*MEINHARDT, HAROLD S., member (1922), [associate 1920], not in practice. With *Estate of Otto H. Kahn*, 52 William St., New York, N. Y.
- \*MENDES, HENRY E., member (1916), partner, *Touche, Niven & Co.*, 80 Maiden Lane, New York, N. Y.
- \*MESURAC, FRANK, member (1923), [associate 1920], *Frank Mesurac & Co.*, 45 W. 47th St., New York, N. Y.
- \*MEYER, ANTHONY G., associate (1930), with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*MEYER, HERMAN J., member (1930), [associate 1925], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*MEYER, MAX, member (1916), *Max Meyer*, 20 Beaver St., New York, N. Y.
- \*MILES, RAYMOND M., member (1933), with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*MILLAR, EDWARD B., member (1916), not in practice. With *United States Rubber Co.*, 1790 Broadway, New York, N. Y.
- \*MILLER, JAMES D., member (1930), partner, *W. F. Weiss & Co.*, 7 Dey St., New York, N. Y.
- \*MILLER, PHILIP N., member (1922), partner, *Miller, Donaldson & Co.*, 80 Broad St., New York, N. Y.
- \*MILLIGAN, WILLIAM A., member (1916), partner, *Milligan, Muller & Company*, 342 Madison Ave., New York, N. Y.
- MILLS, J. EMORY, member (1919), partner, *Mills & McHugh*, 80 Broad St., New York, N. Y.
- MILNE, DAVID L., member (1920), partner, *Patterson, Teele & Dennis*, 120 Broadway, New York, N. Y.
- \*MITCHELL, FRANCIS L., member (1917), *Francis L. Mitchell*, 150 Broadway, New York, N. Y.
- MOERAN, EDWARD H., member (1918), [associate 1917], partner, *Patterson, Teele & Dennis*, 120 Broadway, New York, N. Y.
- \*MOIR, THOMAS NIVEN, member (1927), not in practice. With *Equitable Life Assurance Society*, 395 Seventh Ave., New York, N. Y.
- \*MONTGOMERY, ROBERT H., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 1 E. 44th St., New York, N. Y.
- \*MORONEY, RICHARD M., member (1922), partner, *Moroney & Donelan*, 25 Beaver St., New York, N. Y.
- \*MORRIS, CHARLES E., member (1916), partner, *Haskins & Sells*, 15 Broad St., New York, N. Y.
- \*MORRISON, FRANCIS A., associate (1920), partner, *Morrison & Hanson*, 170 Broadway, New York, N. Y.
- \*MORROW, ROBERT CARTER, associate (1916), with *Haskins & Sells*, 22 E. 40th St., New York, N. Y.

## *Geographical List of Members and Associates*

- \*MORSE, HAROLD S., member (1918), [associate 1917], partner, *Scovell, Wellington & Co.*, 10 E. 40th St., New York, N. Y.
- \*MOYER, MELBOURNE S., member (1916), not in practice. With *Dominick & Dominick*, 149 Broadway, New York, N. Y.
- \*MULLEN, FRANCIS N., member (1934), [associate 1931], *Francis N. Mullen*, 234 Keeney Theatre Bldg., Elmira, N. Y.
- \*MULLER, HERMAN E., member (1929), [associate 1923], partner, *Milligan, Mueller & Company*, 342 Madison Ave., New York, N. Y.
- \*MULLER, MARCUS A., member (1916), *Marcus A. Muller*, 250 E. 43rd St., New York, N. Y.
- \*MUNROE, DAVID, member (1934), [associate 1923], partner, *Alfred Rose & Co.*, 140 Cedar St., New York, N. Y.
- \*MURPHY, HAROLD J., member (1929), not in practice. Manager, *Watson & White*, 149 Broadway, New York, N. Y.
- \*MUSCHETT, RALPH W., member (1932), with *Patterson, Teele & Dennis*, 120 Broadway, New York, N. Y.
- \*MYER, GEORGE W., JR., member (1916), *George W. Myer, Jr.*, 31 Nassau St., New York, N. Y.
- \*NASMYTH, CHARLES J., member (1916), 126 Liberty St., New York, N. Y.
- \*NAYLOR, EDWIN J., member (1924), partner, *Edmonds & Naylor*, 33 W. 42nd St., New York, N. Y.
- \*NEILL, ALEXANDER B., member (1923), partner, *West, Flint & Co.*, 40 Rector St., New York, N. Y.
- \*NEILSON, B. G., member (1922), not in practice. Vice-president, *Brooklyn Union Gas Co.*, 176 Remsen St., Brooklyn, N. Y.
- \*NICHOLSON, FRED T., member (1916), *Fred T. Nicholson*, 108 Water St., New York, N. Y.
- \*NICHOLSON, HOWARD P., member (1933), *Howard P. Nicholson*, 327 Montgomery St., Syracuse, N. Y.
- \*NICKLAS, C. AUBREY, member (1916), partner, *Boyce, Hughes & Farrell*, 110 William St., New York, N. Y.
- \*NIEDERWIESEN, RICHARD E., associate (1921), *R. E. Niederwiesen Co.*, 2728, 61 Broadway, New York, N. Y.
- \*NILES, OSCAR L., member (1922), partner, *Naramore & Niles*, 183 Main St., E., Rochester, N. Y.
- \*NISSLEY, WARREN W., member (1925), partner, *Arthur Young & Co.*, 1 Cedar St., New York, N. Y.
- \*NIVEN, JOHN B., member (1916), partner, *Touche, Niven & Co.*, 80 Maiden Lane, New York, N. Y.
- \*NOLAN, L. J., member (1916), partner, *Arthur Young & Co.*, 1 Cedar St., New York, N. Y.
- \*NOONE, JOHN, member (1916), 7th Ave. and 50th St., New York, N. Y.
- \*NORTON, LEWIS M., member (1926), [associate 1923], partner, *Pogson, Peloubet & Co.*, 25 Broadway, New York, N. Y.
- \*OAKLEY, FRANCIS, member (1916), not in practice. Comptroller, *New York Life Insurance Co.*, 51 Madison Ave., New York, N. Y.
- \*O'DONOGHUE, C. J., member (1924), [associate 1923], *C. J. O'Donoghue*, 90 Broad St., New York, N. Y.
- \*OLSHEN, J. W., associate (1919), partner, *Robinson, Olshen & Co.*, 11 W. 42nd St., New York, N. Y.
- ONDRICK, CHARLES, member (1928), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*O'REILLY, HUGH S., member (1927), not in practice. Chairman, *Dept. of Accounting, School of Business, Fordham University*, 233 Broadway, New York, N. Y.
- \*OSTREICHER, J. P., member (1924), partner, *Kraus, Ostreicher & Co.*, 274 Madison Ave., New York, N. Y.

# American Institute of Accountants Year-Book

- \*OTT, NELSON L., associate (1926), with *Main & Co.*  
1 Wall St., New York, N. Y.
- \*PACE, HOMER S., member (1916), partner, *Pace & Pace*  
225 Broadway, New York, N. Y.
- \*PAGEN, J. LAWRENCE, associate (1921), not in practice. Vice-president,  
*Blyth & Co., Inc.*, 120 Broadway, New York, N. Y.
- \*PALMER, LESLIE E., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*PANGBORN, WARREL S., member (1916), partner, *Pangborn & Pangborn*  
220 Broadway, New York, N. Y.
- \*PARK, JAMES, member (1916), partner, *Park, Potter & Co.*  
141 Broadway, New York, N. Y.
- \*PARK, JAMES C., member (1928), partner, *Park, Potter & Co.*  
141 Broadway, New York, N. Y.
- \*PARK, STANLEY W., member (1916), partner, *S. W. Park & Co.*  
31 Nassau St., New York, N. Y.
- \*PARSONS, FREDERICK S., member (1924), [associate 1923], *Frederick S. Parsons*  
377 Broadway, New York, N. Y.
- \*PASLEY, ROBERT S., member (1920), [associate 1917], partner, *Pasley & Conroy*, 67 Wall St., New York, N. Y.
- \*PATTERSON, SAMUEL D., member (1916), *Samuel D. Patterson*  
1125 Grand Concourse, New York, N. Y.
- \*PATTERSON, WILLIAM D., member (1923)  
9 Pont St., Great Neck, N. Y.
- \*PATTINSON, I. GRAHAM, member (1918), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PEKAR, FRANK J., member (1933)  
4331-45th St., Sunnyside, L. I., N. Y.
- \*PELOUBET, MAURICE E., member (1923), [associate 1920], partner, *Pogson, Peloubet & Co.*, 25 Broadway, New York, N. Y.
- \*PELOUBET, SIDNEY W., member (1926), [associate 1923], partner, *Pogson, Peloubet & Co.*, 25 Broadway, New York, N. Y.
- \*PEMBRIDGE, STANLEY, member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PENNY, EVERETT J., member (1934), with *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*PENNYCOOK, THOMAS P., member (1923)  
272 Lincoln Pl., Brooklyn, N. Y.
- \*PETER, DAVID B., member (1922), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PETERS, JOSEPH J., associate (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PETERSEN, O. C. W., member (1922), partner, *Owen Petersen & Co.*  
475 Fifth Ave., New York, N. Y.
- \*PHAGAN, KNOX B., member (1928), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- \*PHAIR, NORMAN F., member (1933), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- \*PHILIPS, HERBERT O., associate (1923), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*PHINNEY, ROBERT NASH, member (1916), *Robert Nash Phinney*  
30 Church St., New York, N. Y.
- \*PITTLUCK, CHARLES H., associate (1916), *Pittluck & Pittluck*  
225 W. 34th St., New York, N. Y.
- \*POIT, CHARLES H., associate (1935), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- \*POOLE, ARTHUR BENSELL, associate (1925), not in practice. Vice-president,  
*Pathé Exchange, Inc.*, 35 W. 45th St., New York, N. Y.
- \*PREINREICH, GABRIEL A. D., member (1931), [associate 1928], *Gabriel A. D. Preinreich*, 17 E. 42nd St., New York, N. Y.

## *Geographical List of Members and Associates*

- \*PRELY, ANTHONY L., associate (1933), with *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- \*PRIAULX, C. NICHOLAS, member (1932), partner, *Rhyne, Priaulx & Beairsto*  
233 Broadway, New York, N. Y.
- \*PRYOR, O. KENNETH, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*PRYTHERCH, ROBERT H., member (1933), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- \*RANKIN, R. G., member (1919), partner, *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- \*RAPPAFORT, PERCY, associate (1922), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*RAUH, JULIUS J., member (1931), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*REA, GEORGE, member (1920), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*REEVE, ARCHIE FREDERICK, member (1935), [associate 1921], partner, *Reeve, Brown & Atkins*, 90 Broad St., New York, N. Y.
- \*REIK, RAYMOND C., member (1922), [associate 1916], partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- \*REMER, CLARENCE FULTON, member (1926), with *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*REQUA, S. ERWIN, member (1923), [associate 1921], *S. Erwin Requa*  
120 Broadway, New York, N. Y.
- \*REYDEL, CHARLES A., member (1925), *Charles A. Reydel*  
460 Graybar Bldg., New York, N. Y.
- REYNOLDS, WARD B., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*RHODES, BENJAMIN C., member (1933), with *Franke, Graef & Hannon*  
National City Bank Bldg., Troy, N. Y.
- \*RHYNE, WILLIAM C., member (1916), partner, *Rhyne, Priaulx & Beairsto*  
233 Broadway, New York, N. Y.
- \*RICHARDS, PAUL J., associate (1920), partner, *Richards & Ganly*  
69 Dey St., New York, N. Y.
- \*RIDGWAY, JAMES LAWRENCE, member (1916), partner, *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- RIEDEL, CHARLES M., member (1922), *Charles M. Riedell & Co.*  
1 Wall St., New York, N. Y.
- RIGBY, A. G. P., member (1924), with *Sharp, Milne & Co.*  
107 William St., New York, N. Y.
- \*RITCHIE, ALFRED A., member (1916), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*RITSON, JOSEPH A., member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*ROBERTS, JOHN W., member (1924), [associate 1920], not in practice. Assistant comptroller, *International Telephone and Telegraph Corp.*  
67 Broad St., New York, N. Y.
- \*ROBINSON, REUBEN R., associate (1923), partner, *Reuben R. Robinson & Co.*  
295 Madison Ave., New York, N. Y.
- \*ROEDER, LEOPOLD, member (1934), with *Hurdman & Cranstoun*  
350 Madison Ave., New York, N. Y.
- \*ROGERS, JOHN P., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*ROHRBACH, JOHN F. D., member (1916), partner, *J. Lee Nicholson & Co.*  
11 Park Pl., New York, N. Y.
- \*ROLLS-WARRINGTON, C. W., member (1920), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*ROMINE, EDWARD CHAPMAN, member (1925), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.

# American Institute of Accountants Year-Book

- \*ROSENKAMPPF, ARTHUR H., associate (1934), partner, *Rosenkampff & Co.*  
150 Nassau St., New York, N. Y.
- \*ROSOFF, LOUIS H., member (1933), *L. H. Rosoff & Co.*  
120 Wall St., New York, N. Y.
- \*ROWBOTHAM, GEOFFREY G., member (1932), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*RUCKER, ROBERT HAMILTON, member (1916), *Robert Hamilton Rucker*  
27 W. 67th St., New York, N. Y.
- \*RUSTON, MONTEATH, member (1932), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- SAMPSON, GEORGE F., member (1932), [associate 1924], partner, *R. T. Lingley & Co.*, 120 Broadway, New York, N. Y.
- \*SANBORN, JOHN WINDSOR, member (1930), partner, *Percival G. Bixby & Co.*  
528 Marine Trust Bldg., Buffalo, N. Y.
- \*SANDERS, A. H., member (1919), *A. H. Sanders*  
11 W. 42nd St., New York, N. Y.
- \*SAUSE, CLIFTON A., member (1935), with *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- \*SAXTON, DELBERT F., member (1930), [associate 1927], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- \*SAYPOL, JULIAN H., associate (1923), *Julian H. Saypol*  
280 Broadway, New York, N. Y.
- \*SCHAEERLE, FREDERICK M., member (1922), partner, *Pace & Pace*  
225 Broadway, New York, N. Y.
- \*SCHAEDEL, ROBERT C., member (1933), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- \*SCHAEFER, WILLIAM B., associate (1922), *William B. Schaefer*  
1440 Broadway, New York, N. Y.
- \*SCHAEFFER, WALTER LYON, member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*SCHEIBER, MAX S., associate (1920), partner, *Gray, Scheiber & Co.*  
42 Broadway, New York, N. Y.
- \*SCHLESSINGER, MAX, associate (1917), partner, *Max Schlessinger & Co.*  
565 Fifth Ave., New York, N. Y.
- \*SCHMIEL, ERWIN J., associate (1924), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- \*SCHNEIDER, THEODORE I., member (1917), partner, *Theodore I. Schneider & Co.*, 295 Madison Ave., New York, N. Y.
- \*SCHUYLER, THEOPHILUS, associate (1916), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*SCOBIE, JOHN C., member (1916), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*SCOTT, FRANK W., associate (1918), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*SCOVILLE, CLIFFORD E., member (1916), with *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*SEARLE, HARRY F., member (1916), *H. F. Searle*  
80 Broad St., New York, N. Y.
- \*SEIDMAN, HENRY L., member (1924), *Henry L. Seidman & Co.*  
67 W. 44th St., New York, N. Y.
- \*SHANNON, GEORGE F., member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*SHARKEY, HENRY W., member (1933), *H. W. Sharkey & Co.*  
63 Park Row, New York, N. Y.
- \*SHAY, WILLIAM D., member (1928), [associate 1928], partner, *Eppler, Botz & Sangster*, 31 Nassau St., New York, N. Y.
- \*SHMERLER, MAXWELL, member (1920), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- \*SHULTS, OTTO A., member (1930), partner, *Wilson, Shults and Co.*  
11th floor, Commerce Bldg., Rochester, N. Y.



## Geographical List of Members and Associates

- \*SIMON, ALFRED J., member (1932), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- \*SIMONE, EDWARD, member (1933), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*SIMPSON, HAROLD B., member (1929), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- \*SINCLAIR, ARTHUR B., member (1916), partner, *Arthur B. Sinclair & Co.*  
415 Lexington Ave., New York, N. Y.
- \*SINCLAIR, PRIOR, member (1927), [associate 1924], partner, *Lybrand, Ross Bros., & Montgomery*, 90 Broad St., New York, N. Y.
- \*SLOCUM, SANFORD G., member (1933), with *Wilson, Shults and Co.*  
11th floor, Commerce Bldg., Rochester, N. Y.
- \*SMART, ROBERT FERRELL, member (1928), [associate 1926], partner, *Allen R. Smart & Co.*, 230 Park Ave., New York, N. Y.
- \*SMITH, ARTHUR W., member (1916)  
Clover Corner, Nyack, N. Y.
- \*SMITH, CHARLES B., member (1916), not in practice.  
1060 Amsterdam Ave., New York, N. Y.
- \*SMITH, FRANK W., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- SMITH, S. EDWARD, member (1920), partner, *Smith, Davis & Co.*  
41 E. 42nd St., New York, N. Y.
- \*SMITH, WILLIAM C., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*SNELHAM, JOHN S., member (1922), not in practice. Comptroller, *Continental Can Co., Inc.*, 100 E. 42nd St., New York, N. Y.
- SPARROW, ROBERT GREGORY, member (1925), [associate 1920], partner, *Robert G. Sparrow & Co.*, 17 John St., New York, N. Y.
- SPETH, CARL F., member (1925), [associate 1924], not in practice. Comptroller, *The Cuban-American Sugar Co.*  
136 Front St., New York, N. Y.
- \*SQUIRES, FREDERIC W., member (1916), partner, *Squires & Co.*  
101 Park Ave., New York, N. Y.
- \*STAFFORD, HARVEY C., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*STAGG, JAMES HARDWICK, member (1917), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- STANTON, ERNEST, member (1923), not in practice. With *National Distillers Products Corp.*, 120 Broadway, New York, N. Y.
- \*STANTON, CHARLES E., associate (1923), not in practice. Assistant treasurer, *E. R. Squibb & Sons*, 25 Columbia Heights, Brooklyn, N. Y.
- \*STARK, DANA F., member (1916), *Dana F. Stark*  
521 Realty Bldg., Elmira, N. Y.
- \*STARKEY, RODNEY FIELDING, member (1931), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*STAUB, WALTER A., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*STEINBERG, HYMAN H., associate (1934), with *Reuben R. Robinson & Co.*  
295 Madison Ave., New York, N. Y.
- \*STEINBERG, WILLIAM, member (1922), *William Steinberg*  
11 W. 42nd St., New York, N. Y.
- \*STEMPF, VICTOR H., member (1922), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- \*STERN, ALFRED J., member (1916), partner, *Stern, Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- STEVENS, EDWARD R., associate (1932), with *William J. Gunnell*  
542 Marine Trust Bldg., Buffalo, N. Y.
- \*STEVENSON, SPENCER B., member (1933), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.

# American Institute of Accountants Year-Book

- \*STEWART, ANDREW, member (1919), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*STEWART, CHARLES A., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*STIRTON, W. C. R., member (1929), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- \*STONE, D. REMINGTON, associate (1933), not in practice. With *Federal Bureau of Investigation*, 370 Lexington Ave., New York, N. Y.
- \*STOVER, ARTHUR W., member (1935), partner, *Phagan, Tillison & Tremble*  
717 City Bank Bldg., Syracuse, N. Y.
- \*STRANDBERG, ALBIN D., member (1922), [associate 1920], *Albin D. Strandberg*  
2220, 120 Broadway, New York, N. Y.
- \*STRONG, GEORGE J., member (1916), partner, *McKeon & Strong*  
12 E. 41st St., New York, N. Y.
- STUMPFEL, WILLIAM H., member (1918), [associate 1917], partner, *Patterson, Teele & Dennis*, 120 Broadway, New York, N. Y.
- \*STURZ, CHARLES F., member (1922), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- \*SUFFERN, PHILIP S., member (1916), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*SUTHERLAND, ELMER L., member (1934), partner, *Lawrence Scudder & Co.*  
120 Wall St., New York, N. Y.
- \*TALIAFERRO, ALBERT PENDLETON, member (1916), not in practice. Treasurer, *Bonbright & Co., Inc.*, 25 Nassau St., New York, N. Y.
- \*TALLENT, JAMES E., member (1922), *James E. Tallent*  
11 West 42nd St., New York, N. Y.
- \*TAYLOR, CONRAD BALDWIN, member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- \*TAYLOR, HERBERT D., member (1916), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*TAYLOR, OTTO F., member (1920), partner, *Webster, Horne, Blanchard & Taylor*, 50 Broadway, New York, N. Y.
- \*TEELE, ARTHUR W., member (1916), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- \*THOMAS, MARSHALL M., member (1928), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- \*THOMPSON, CHARLES, member (1918), [associate 1917], partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- \*THORN, RALPH E., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*TILLISON, ROBERT F., member (1928), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- \*TINKHAM, ARTHUR W., associate (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*TODMAN, FREDERICK S., member (1933), partner, *Frederick S. Todman & Co.*  
27 William St., New York, N. Y.
- \*TOTH, LOUIS, member (1925), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- \*TOURIN, FRED, member (1923), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- \*TOWNS, CHARLES H., member (1930), [associate 1923], partner, *Loomis, Suffern & Fernald*, 80 Broad St., New York, N. Y.
- \*TOWNSEND, FERDINAND C., member (1916), partner, *Townsend & Dix*  
280 Broadway, New York, N. Y.
- \*TREMBLE, ROLAND N., member (1931), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- \*TROBRIDGE, CHARLES R., member (1920), [associate 1917], partner, *Arthur Young & Co.*, 1 Cedar St., New York, N. Y.
- \*TROUANT, D. L., member (1932), [associate 1929], with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.

## *Geographical List of Members and Associates*

- \*VAIL, ROY GASTON, member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*VANNAIS, LEON E., member (1921), not in practice. With *Tabulating Machine Co.*, 310 Fifth Ave., New York, N. Y.
- \*VAN OSS, A., member (1916), *A. van Oss*  
110 William St., New York, N. Y.
- \*VARAY, HENRY, member (1916), *Henry Varay*  
19 Rector St., New York, N. Y.
- \*VASOLL, HERBERT, member (1933), with *Davies & Davies*  
103 Park Ave., New York, N. Y.
- \*VAUGHAN, ARTHUR S., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*WACHTELL, THEODORE, member (1916), partner, *Livingston & Wachtell*  
114 E. 32nd St., New York, N. Y.
- WALKER, MATTHEW H., associate (1923)  
Canadian Club, New York, N. Y.
- \*WALLACE, JAMES L., member (1933), with *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- \*WALQUIST, ELEANOR K., member (1932), with *New York State Audit Co.*  
444 Broadway, Albany, N. Y.
- \*WATKINS, LUTHER K., member (1928), *Luther K. Watkins*  
2019 Liberty Bank Bldg., Buffalo, N. Y.
- \*WATSON, THOMAS HAROLD, member (1923), not in practice. Auditor, *William R. Warner & Co., Inc.*, 113 W. 18th St., New York, N. Y.
- \*WATSON, WILLIAM A., member (1916)  
187 Marlborough Rd., Brooklyn, N. Y.
- \*WEBER, GEORGE H., member (1923), partner, *A. H. Whan & Co.*  
25 Broadway, New York, N. Y.
- \*WEBSTER, NORMAN E., member (1916), partner, *Webster, Horne, Blanchard & Taylor*, 50 Broadway, New York, N. Y.
- \*WEILER, EMIL T., member (1926), [associate 1922], partner, *Hurdman & Cranstoun*, 350 Madison Ave., New York, N. Y.
- \*WEINBERGER, DAVID E., member (1924), *David E. Weinberger*  
1328 Broadway, New York, N. Y.
- \*WEISS, W. F., member (1916), partner, *W. F. Weiss & Co.*  
7 Dey St., New York, N. Y.
- \*WELDON, OSCAR J., member (1930), partner, *Hunter & Weldon*  
165 Broadway, New York, N. Y.
- \*WELLINGTON, CHARLES OLIVER, member (1916), partner, *Scovell, Wellington & Co.*, 10 E. 40th St., New York, N. Y.
- \*WEST, WILLIAM H., member (1916), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- \*WESTERMANN, H. T., member (1916), *H. T. Westermann*  
42 Pondfield Road, W., Bronxville, N. Y.
- \*WHEELER, WILLIAM C., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- WHITE, FRANK, member (1920), *Frank White*  
90 Broad St., New York, N. Y.
- \*WHITE, LEE HEYER, member (1919), [associate 1917], *Lee Heyer White*  
930, 17 E. 42nd St., New York, N. Y.
- \*WILDBRETT, ERNEST R., member (1927), partner, *Eppler, Botz & Sangster*  
31 Nassau St., New York, N. Y.
- \*WILDMAN, JOHN R., member (1916), partner, *Haskins & Sells*  
15 Broad St., New York, N. Y.
- \*WILL, JOHN A., member (1916), not in practice. Comptroller, *Chase National Bank*, 18 Pine St., New York, N. Y.
- \*WILLIAMS, HERBERT D., member (1916), not in practice. *H. D. Williams & Co.*, 120 Broadway, New York, N. Y.
- \*WILLIAMS, LEON E., member (1929), *Leon E. Williams*  
2 Wall St., New York, N. Y.

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- \*WILLIAMS, R. BRADFORD, member (1935), *R. Bradford Williams*  
2 Rector St., New York, N. Y.
- \*WILLIAMS, WALTER E., member (1925), [associate 1923], partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- \*WILLING, LLOYD A., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*WILLIS, WILLIAM H., member (1934), [associate 1929], *William H. Willis*  
3202 Ave. K, Brooklyn, N. Y.
- \*WILMOT, HENRY W., member (1916), not in practice.  
c/o Stagg, Mather & Hough, 141 Broadway, New York, N. Y.
- \*WILMOTT, ARTHUR, member (1916), *Arthur Wilmott*  
1138 E. 37th St., Brooklyn, N. Y.
- \*WILSON, LOUIS W., member (1921), partner, *Wilson, Shults & Co.*  
11th floor, Commerce Bldg., Rochester, N. Y.
- \*WILSON, ROBERT W., associate (1921), with *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- \*WITHEY, HOWARD A., member (1933), partner, *Franke, Graef & Hannon*  
444 Madison Ave., New York, N. Y.
- \*WOHNSIEDLER, J., member (1916), not in practice. Vice-president, *Union, Bag & Paper Corp.*, 233 Broadway, New York, N. Y.
- \*WOLCOTT, BERNARD C., member (1928), partner, *Greene & Wolcott*  
504 Capital Theatre Bldg., Binghamton, N. Y.
- \*WOLFE, LEE J., member (1924), partner, *S. H. & Lee J. Wolfe*  
116 John St., New York, N. Y.
- \*WOLFE, MORLEY S., member (1923), [associate 1920], partner, *Harrow & Wolfe*, 29 Broadway, New York, N. Y.
- \*WOOD, ERNEST N., member (1916), partner, *Niles & Niles*  
165 Broadway, New York, N. Y.
- \*WOOD, J. FREDERICK E., member (1916), *J. Frederick E. Wood*  
110 William St., New York, N. Y.
- \*WOODRUFF, FRANK H., JR., member (1916), *Frank H. Woodruff, Jr.*  
101 Park Ave., New York, N. Y.
- \*WOODS, J. B. COLLINGS, member (1923), [associate 1921], partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- \*WOOLLEY, ERNEST S., member (1935), president, *E. S. Woolley Corporation*  
70 Wall St., New York, N. Y.
- \*WORFOLK, FREDERIC, member (1916), *Frederic Worfolk*  
50 Pine St., New York, N. Y.
- \*WORKMAN, ROY H., associate (1933), not in practice. Special investigator,  
*International Telephone & Telegraph Corp.*, 67 Broad St., New York, N. Y.
- \*WREN, JAMES H., member (1916), *James H. Wren*  
11 W. 42nd St., New York, N. Y.
- \*WRIGHT, ARTHUR, member (1916), with *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- \*WRIGHT, JAMES, member (1916), partner, *Mackay, Irons & Co.*  
165 Broadway, New York, N. Y.
- \*WUERFEL, GUSTAVE A., member (1935), [associate 1922], *Gustave A. Wuerfel*  
475 Fifth Ave., New York, N. Y.
- \*WULFING, FREDERICK W., member (1929), partner, *Wulfing & Stillman*  
111 John St., New York, N. Y.
- \*WYNHOFF, LOUIS ARIE, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- \*YOUNG, ALBERT F., member (1916), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- \*YOUNG, ARTHUR, member (1916), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- \*YOUNGBERG, OSCAR J., member (1935), partner, *Ward, Weber & Co.*  
25 Broadway, New York, N. Y.
- \*ZAENGLEIN, PAUL C., member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.

## Geographical List of Members and Associates

### North Carolina

- \*BECK, HERBERT, member (1916), not in practice. Tryon, N. C.
- \*BLACK, MARTIN LEE, JR., associate (1930), not in practice. Instructor in accounting, *Duke University*, Durham, N. C.
- \*ELBERSON, CHARLES E., member (1933), *C. E. Elbersen*  
633 Wachovia Bank Bldg., Winston-Salem, N. C.
- \*HARRIS, HOMER F., member (1916), not in practice. With *Caromount Mills, Inc.*, Rocky Mount, N. C.
- \*HEATH, LESLIE ARTHUR, member (1930), with *Peat, Marwick, Mitchell & Co.*, 813 Johnston Bldg., Charlotte, N. C.
- \*HUTCHINSON, ORION NEELY, member (1924), partner, *Haskins & Sells*  
501 Johnston Bldg., Charlotte, N. C.
- \*MCCOLLOUGH, DERRILL H., member (1926), *Todd-McCollough & Co.*  
1201 Johnston Bldg., Charlotte, N. C.
- \*MUSE, JOHN C., member (1933), partner, *Everett, Zane & Muse*  
Sanford, N. C.
- \*PARHAM, KENNON WEBSTER, member (1935), [associate 1927], *Kennon W. Parham*, 312 Odd Fellows Bldg., Raleigh, N. C.
- \*STEVENS, WILLIAM E., member (1934), partner, *William E. Stevens and Co.*  
201 Fidelity Bldg., Lenoir, N. C.
- \*STRATFORD, FRANK P., member (1924), [associate 1921], *Frank P. Stratford*  
Rutherfordton, N. C.

### Ohio

- \*ALLEN, JAMES F., associate (1920), not in practice. Comptroller, *American Laundry Machinery Co.*, Cincinnati, Ohio
- \*AUSTIN, JOSEPH S., associate (1916), *Joseph S. Austin*  
917 Citizens Bldg., Cleveland, Ohio
- \*BATTLE, DON D., member (1929), partner, *Battelle & Battelle*  
121 W. 2nd St., Dayton, Ohio
- \*BATTLE, GORDON S., member (1921), partner, *Battelle & Battelle*  
121 W. 2nd St., Dayton, Ohio
- \*BATTLE, LOUIS G., member (1920), partner, *Battelle & Battelle*  
121 W. 2nd St., Dayton, Ohio
- \*BRENDL, A. H., member (1916), partner, *J. D. Cloud & Co.*  
1104 Traction Bldg., Cincinnati, Ohio
- \*BREYER, EDWIN WILLIAMS, member (1916), *Edwin Williams Breyer*  
1306 Terminal Tower, Cleveland, Ohio
- \*BROCKWAY, ARTHUR LAWRENCE, member (1926), partner, *Price, Waterhouse & Co.*, 1602 Union Trust Bldg., Cleveland, Ohio
- \*BRUBAKER, F. C., member (1916), partner, *Brubaker, Fisher & Taylor*  
1202 Swetland Bldg., Cleveland, Ohio
- \*BURNHAM, F. E., associate (1930), with *Allen R. Smart & Co.*  
11 W. Monument Ave., Dayton, Ohio
- \*CHERRINGTON, JOHN D., member (1916), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*CHILTON, FLOYD, member (1926), [associate 1922], partner, *Chandler, Murray & Chilton*, 1810 First-Central Tower, Akron, Ohio
- \*CLOUD, J. D., member (1916), partner, *J. D. Cloud & Co.*  
1103 Traction Bldg., Cincinnati, Ohio
- \*COVERT, CHARLES A., member (1916), *Charles A. Covert*  
61 W. South St., Worthington, Ohio
- \*COY, WALTER A., member (1916), *Walter A. Coy & Co.*  
1252 Leader Bldg., Cleveland, Ohio
- \*DALTON, H. LEO, associate (1921), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- \*DAVIES, ARTHUR E., member (1935), with *Simonton, Jones & Co.*  
1211 Mahoning Bank Bldg., Youngstown, Ohio

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- \*DENNIS, FRED C., member (1922), with *Lybrand, Ross Bros. & Montgomery*  
3815 Carew Tower, Cincinnati, Ohio
- \*DEPUE, CARL HARMON, member (1935), [associate 1924], partner, *Depue, Herier & Eversman*, Union Central Bldg., Cincinnati, Ohio
- DRIVER, ARTHUR S., member (1926), not in practice. With *Goodyear Tire & Rubber Co., Inc.*, Akron, Ohio
- \*EBERLY, JOHN E., member (1935), partner, *Wall, Cassel & Eberly*  
510 Refiners Bldg., Dayton, Ohio
- \*EDWARDS, ALAN C., member (1934), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- \*ELLENBERGER, E. P., member (1934), with *Lybrand, Ross Bros. & Montgomery*,  
1107 Midland Bldg., Cleveland, Ohio
- \*EVERSMAN, EARL F., member (1933), partner, *Depue, Herier & Eversman*  
2112 Union Central Bldg., Cincinnati, Ohio
- \*FENNER, JAMES B., associate (1929), not in practice. Assistant controller,  
*Electric Automobile Company*, Toledo, Ohio
- \*FIELMAN, FREDERICK G., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*FISHER, R. M., member (1922), partner, *Brubaker, Fisher & Taylor*  
1202 Sweetland Bldg., Cleveland, Ohio
- \*FULLER, FRED W., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*GRAFF, FRITZ WILLIAM, member (1928), not in practice. Director of the department of business administration, *John Carroll University*  
Cleveland, Ohio
- \*GRAHAM, BERL G., member (1924), partner, *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*GRAVETT, R. H., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*HAMILTON, F. A., member (1920), [associate 1918], *F. A. Hamilton*  
1706 Union Central Bldg., Cincinnati, Ohio
- \*HARENSKI, F., associate (1927), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- \*HAUSSER, HERBERT J., associate (1934), partner, *Morris & Hausser*  
1975 Union Trust Bldg., Cleveland, Ohio
- \*HECKERT, J. BROOKS, member (1931), [associate 1928], not in practice. With  
*Ohio State University*, Columbus, Ohio
- \*HEIBERTSHAUSEN, GEORGE F., member (1930), with *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*HORNBERGER, DONALD J., member (1930), [associate 1928], not in practice.  
Professor of business administration, *Ohio Wesleyan University*  
Delaware, Ohio
- \*HURST, ROBERT A., associate (1920), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- \*JONES, ARTHUR L., member (1922), partner, *Simonton, Jones & Co.*  
1211 Mahoning Bank Bldg., Youngstown, Ohio
- \*KELLER, CHARLES J., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*KELLER, HARRY A., member (1916), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
- \*KIERSTED, R. W., member (1934), with *Barrow, Wade, Guthrie & Co.*  
2029 Union Trust Bldg., Cleveland, Ohio
- \*KLEHFOTH, ALBERT H., member (1924), partner, *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*KONOPAK, LOTHAR T., member (1920), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- \*LANGDON, W. E., member (1916), *W. E. Langdon*  
733 Huntington Bank Bldg., Columbus, Ohio
- \*LEHMAN, GEORGE J., member (1925), with *Touche, Niven & Co.*  
1052 Hanna Bldg., Cleveland, Ohio

## *Geographical List of Members and Associates*

- \*MCBRIDE, JAMES R., member (1930), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- \*MERKEL, CARL L., member (1926), [associate 1922], *Merkel Associates, Inc.*  
215 Euclid Ave., Cleveland, Ohio
- \*MILLER, CARL W., member (1924), with *The Audit Company of Cleveland*  
1004 Citizens Bldg., Cleveland, Ohio
- \*MOEHRINGER, EDWARD J., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*MOONAN, WILLIAM J. P., member (1928), [associate 1917], partner, *Scovell, Wellington & Co.*, 404 Bulkley Bldg., Cleveland, Ohio
- \*MORRIS, KARL K., member (1931), [associate 1920], partner, *Morris & Hausser*  
1975 Union Trust Bldg., Cleveland, Ohio
- \*MURRAY, HOWARD E. member (1926), [associate 1921], partner, *Chandler, Murray & Chilton*, 1810 The First-Central Tower, Akron, Ohio
- \*NAU, CARL H., member (1916), not in practice.  
1220 E. 114th St., Cleveland, Ohio
- \*NEWMAN, JAMES J., member (1916), not in practice. Assistant to president, *B. F. Goodrich Co.*, Akron, Ohio
- \*O'BRYAN, WILLIAM I., member (1930), [associate 1917], *William I. O'Bryan*  
1305 Bunts Rd., Lakewood, Ohio
- \*PARK, LEONARD, member (1930), [associate 1923], with *Peat, Marwick, Mitchell & Co.*, 1452 Hanna Bldg., Cleveland, Ohio
- \*PETERS, A. L., member (1916), *A. L. Peters*  
3620 A. I. U. Bldg., Columbus, Ohio
- \*PHILLIPPS, H. G., member (1916), not in practice. Vice-president, *Owens-Illinois Glass Co.*, 965 Wall St., Toledo, Ohio
- \*RAUSCH, C. G., member (1925), *C. G. Rausch*  
509 Metropolitan Bldg., Akron, Ohio
- \*RODEN, ERNEST A., member (1916), partner, *Roden & Weiss*  
915 Fourth National Bank Bldg., Cincinnati, Ohio
- \*SIEFERMAN, ARTHUR, member (1934), *Arthur Sieferman & associates*  
613 Winters Bank Bldg., Dayton, Ohio
- \*SIMLICK, W. NELSON, member (1927), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*SLAGLE, HOWARD G., member (1926), *Howard G. Slagle*  
440 Terminal Tower, Cleveland, Ohio
- \*STUMP, SIDNEY P., associate (1925), with *Chandler, Murray & Chilton*  
1810 The First-Central Tower, Akron, Ohio
- \*SWEARINGEN, ALBERT L., member (1922), partner, *Swearingen & Swearingen*  
3334 Prospect Ave., Cleveland, Ohio
- \*SWEARINGEN, C. L., member (1916), partner, *Swearingen & Swearingen*  
3334 Prospect Ave., Cleveland, Ohio
- \*SWEARINGEN, HOWARD A., member (1916), partner, *Swearingen & Swearingen*, 3334 Prospect Ave., Cleveland, Ohio
- \*TAYLOR, JACOB B., member (1931), not in practice. Chairman, accounting department, *Ohio State University*, Columbus, Ohio
- \*TAYLOR, WILLIAM J., member (1916), partner, *Brubaker, Fisher & Taylor*  
1202 Swetland Bldg., Cleveland, Ohio
- \*ULLRICH, WILLIAM A., member (1922), *William A. Ullrich*  
Mutual Home Bldg., Dayton, Ohio
- \*WALL, HUGH E., member (1921), partner, *Wall, Cassel & Eberly*  
510 Refiners Oil Bldg., Dayton, Ohio
- \*WARREN, ROBERT E., member (1932), with *Lybrand, Ross Bros. & Montgomery*, 1107 Midland Bldg., Cleveland, Ohio
- WEBERG, CHESTER L., member (1920), not in practice. Assistant comptroller, *Goodyear Tire & Rubber Co.*, 21 Marvin Ave., Akron, Ohio
- \*WEISS, H. W., member (1916), partner, *Roden & Weiss*  
915 Fourth National Bank Bldg., Cincinnati, Ohio
- \*WELSH, ARTHUR E., associate (1922), partner, *Welsh & Baird*  
National City Bank Bldg., Cleveland, Ohio

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- \*WILKENLOH, WILLIAM E., associate (1934), with *Price, Waterhouse & Co.*  
1602 Union Dime Trust Bldg., Cleveland, Ohio
- \*WILLIG, LAWRENCE H., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- \*WINTERMUTE, LEWIS, member (1923), [associate 1917], *Lewis Wintermute*  
4500 Euclid Ave., Cleveland, Ohio
- \*WORTHINGTON, HAROLD, member (1916)  
2589 Euclid Heights Blvd., Cleveland, Ohio
- \*ZWEMER, FRANK L., member (1926), [associate 1923], partner, *Zwemer, Uebel & Co.*, 600 Hickox Bldg., Cleveland, Ohio

### Oklahoma

- \*ABBOTT, GEORGE H., associate (1925), with *Barrow, Wade, Guthrie & Co.*  
Oklahoma National Gas Bldg., Tulsa, Okla.
- \*BOONE, GEORGE D., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 So. Boston Ave., Tulsa, Okla.
- \*CAHILL, L. E., member (1923), [associate 1923], partner, *L. E. Cahill & Co.*  
914 World Bldg., Tulsa, Okla.
- \*CLACK, BURNEY R., member (1934), *Burney R. Clack*  
5528 S. Owasso, Tulsa, Okla.
- \*CLARK, WILLIAM L., member (1930), partner, *W. O. Ligon & Co.*  
410 National Bank of Tulsa Bldg., Tulsa, Okla.
- \*COWAN, JOHN R. F., member (1933), with *Peat, Marwick, Mitchell & Co.*  
229 Kennedy Bldg., Tulsa, Okla.
- \*DANIEL, JOHN L., member (1933), partner, *Daniel and Markland*  
Beacon Life Bldg., Tulsa, Okla.
- \*DAVIS, OSCAR R., member (1935), with *Wolf and Company*  
716 Petroleum Bldg., Oklahoma City, Okla.
- \*DOWLING, EDWARD J., member (1923), *Edward J. Dowling*  
First National Bank Bldg., Pawhuska, Okla.
- \*EATON, MARQUIS G., member (1933), [associate 1931], with *Barrow, Wade, Guthrie & Co.*, 832 First National Bldg., Oklahoma City, Okla.
- \*GODFREY, ROY F., member (1935), partner, *Ross T. Warner & Company*  
602 Tulsa Loan Bldg., Tulsa, Okla.
- \*GREEN, EVERETT PERRY, member (1932), with *Peat, Marwick, Mitchell & Co.*  
229 Kennedy Bldg., Tulsa, Okla.
- \*HARTMAN, EDGAR A., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- \*HAWKINS, L. CLARK, associate (1931), with *Daniel and Markland*  
The Beacon Bldg., Tulsa, Okla.
- \*HUMPHREYS, HUGH G., associate (1925), *H. G. Humphreys*  
2123 N. Elwood Ave., Tulsa, Okla.
- \*JONES, ARTHUR, member (1929), *Arthur Jones*  
P. O. Box 1307, Okmulgee, Okla.
- \*McCUNE, CHARLES E., member (1935), with *Peat, Marwick, Mitchell & Co.*  
229 Kennedy Bldg., Tulsa, Okla.
- \*NICHOLSON, W. I., JR., member (1928), partner, *Frazer & Torbet*  
526 Beacon Life Bldg., Tulsa, Okla.
- \*PADON, JOSEPH ADRIAN, member (1932), partner, *Haskins & Sells*  
P. O. Box 2291, Tulsa, Okla.
- PEALE, C. M., member (1934), not in practice.  
5128 S. Delaware Pl., Tulsa, Okla.
- \*PRENTICE, THOMAS W., associate (1922), not in practice. Vice-president,  
*Wentz Oil Corp.*, Ponca City, Okla.
- \*QUINETTE, WILLIAM H., JR., member (1934), with *Peat, Marwick, Mitchell & Co.*, 229 Kennedy Bldg., Tulsa, Okla.
- \*ROQUEMORE, O. G., associate (1923), with *L. E. Cahill & Co.*  
914 World Bldg., Tulsa, Okla.



## *Geographical List of Members and Associates*

- \*RUSH, HUGH M., member (1934), partner, *Mattison & Davey*  
612 Kennedy Bldg., Tulsa, Okla.
- \*SAVAGE, GERSHOM A., associate (1924), with *Arthur Young & Co.*  
Philtower Bldg., Tulsa, Okla.
- \*SMITH, ALEXANDER P., member (1933), with *Mattison & Davey*  
612 Kennedy Bldg., Tulsa, Okla.
- \*SMITH, JAMES HODGEMAN, member (1932), not in practice. With *Shell Petroleum Corp.*, Tulsa, Okla.
- \*THORNTON, FREDERICK L., member (1922), with *Barrow, Wade, Guthrie & Co.*, 624 S. Boston Ave., Tulsa, Okla.
- \*TILLY, VIRGIL S., member (1935), with *W. O. Ligon & Co.*  
410 National Bank of Tulsa Bldg., Tulsa, Okla.
- \*WARNER, ROSS T., member (1933), *Ross T. Warner & Company*  
602 Tulsa Loan Bldg., Tulsa, Okla.
- \*WILLIAMS, T. DWIGHT, member (1928), *T. Dwight Williams*  
811 First National Bank Bldg., Oklahoma City, Okla.
- \*WINTERS, GEORGE P., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- \*WOOD, LEWIS E., member (1933), with *Wolf and Company*  
716 Petroleum Bldg., Oklahoma City, Okla.

## Oregon

- \*ANDRUS, A. LESTER, member (1916)  
2326 N. E. Multnomah St., Portland, Ore.
- \*BERRIDGE, ARTHUR, member (1928), *Arthur Berridge & Co.*  
410 Worcester Bldg., Portland, Ore.
- \*BLACK, GEORGE, member (1916), partner, *George Black & Co.*  
311 Selling Bldg., Portland, Ore.
- \*D'ALBINI, G. Q., associate (1927), *G. Q. D'Albini*  
608 Oregon Bank Bldg., Klamath Falls, Ore.
- \*DAVIS, PEARCE CRANE, member (1916), partner, *Haskins & Sells*  
572 Pittock Block, Portland, Ore.
- \*ELLIS, ALLEN C., member (1925), partner, *Ellis & Edwards*  
606 Wilcox Bldg., Portland, Ore.
- \*GILLINGHAM, JOSEPH G., member (1916), *J. G. Gillingham*  
509 Lewis Bldg., Portland, Ore.
- \*HOFF, EDWIN N., associate (1916), not in practice. *Bureau of Internal Revenue*  
302 Custom House, Portland, Ore.
- \*JOHNSON, J. FREDERICK, associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- \*KELLY, C. L., associate (1923), not in practice. Professor, *University of Oregon*, Eugene, Ore.
- \*KNEELAND, RICHARD C., associate (1935), partner, *P. H. Kneeland & Co.*  
1411 Public Service Bldg., Portland, Ore.
- \*KORK, LOUIS D., member (1929), [associate 1928], with *Lybrand, Ross Bros. & Montgomery*, 707 Porter Bldg., Portland, Ore.
- \*LEE, JOHN F., associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- \*LEO, ROBERT J., member (1927), *Robert J. Leo*  
American Bank Bldg., Portland, Ore.
- \*MCINTOSH, HERBERT W., member (1923), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- \*MITCHELL, CYRIL W., associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- \*MOSER, H. A., member (1916), *H. A. Moser*  
1201 Terminal Sales Bldg., Portland, Ore.
- \*RAE, ALEXANDER C., member (1916), *Alexander C. Rae & Co.*  
927 Corbett Bldg., Portland, Ore.

## *American Institute of Accountants Year-Book*

- \*RAWLINSON, C. E., member (1931), [associate 1926], with *Price, Waterhouse & Co.*, 1412 American Bank Bldg., Portland, Ore.
- \*RICHARDSON, JOHN Y., member (1916), *John Y. Richardson & Co.*  
325 Failing Bldg., Portland, Ore.
- \*STRATFORD, RALPH B., member (1935), partner, *William Whitfield & Co.*  
1045 Pacific Bldg., Portland, Ore.
- \*VAN, ERIC P., member (1933), with *Peat, Marwick, Mitchell & Co.*  
510 American Bank Bldg., Portland, Ore.
- \*WHITCOMB, WALTER D., member (1916), *Walter D. Whitcomb & Co.*  
1042 Pacific Bldg., Portland, Ore.
- \*WHITFIELD, WILLIAM, member (1916), *William Whitfield & Co.*  
1045 Pacific Bldg., Portland, Ore.

### Pennsylvania

- \*AITKEN, J. N., JR., member (1931), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- \*ALLEN, WILLIAM K., member (1920), *William K. Allen*  
1301 Clark Bldg., Pittsburgh, Pa.
- \*BAKER, EMILE Z., associate (1927), partner, *Tait, Walker & Baker*  
501 Muhlenberg Bldg., Philadelphia, Pa.
- \*BALCH, JOHN, member (1929), partner, *Balch, Funk & Co.*  
16 S. Broad St., Philadelphia, Pa.
- \*BALLANTYNE, JOHN, member (1931), not in practice. With *Philco Radio & Television Corporation*, "C" and Tioga Sts., Philadelphia, Pa.
- \*BALLINGALL, JOHN B., member (1922), [associate 1917], partner, *William Ballingall & Co.*, 639 Drexel Bldg., Philadelphia, Pa.
- \*BALLINGALL, WILLIAM, member (1922), partner, *William Ballingall & Co.*  
639 Drexel Bldg., Philadelphia, Pa.
- \*BARAKAT, A. B., member (1924), [associate 1917], not in practice. Auditor, *American Stores Company*, 424 N. 19th St., Philadelphia, Pa.
- \*BELL, GRANT L., member (1922), *Grant L. Bell*  
604 First National Bank Bldg., Scranton, Pa.
- \*BELL, HAROLD E., member (1925), [associate 1924], partner, *Bell & Co.*  
Ekker Bldg., Sharon, Pa.
- \*BENNETT, ROBERT J., member (1916), *Robert J. Bennett*  
503 Land Title Bldg., Philadelphia, Pa.
- \*BIRCH, ANDREW K., member (1934), with *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*BLAIR, WILLIAM J., member (1916), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*BOWKER, S. WATTS, member (1923), *S. Watts Bowker*  
3520 Beach Ave., Erie, Pa.
- \*BROMBACH, ALFRED C., member (1931), with *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*BROWN, JOHN PHILIP, member (1934), with *Arthur Young & Co.*  
Koppers Bldg., Pittsburgh, Pa.
- BROWNE, RICHARD H., member (1921), not in practice. Comptroller, *White Tower System, Inc.*, 121 Meyran Ave., Pittsburgh, Pa.
- \*BUSH, I. RUSSELL, member (1916), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*BUTLER, RICHARD H., member (1924), partner, *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- \*BYERLY, F. P., member (1923), [associate 1921], partner, *Price, Waterhouse & Co.*, 1710 Packard Bldg., Philadelphia, Pa.
- \*BYERS, GORDON L., associate (1934), with *Price, Waterhouse & Co.*  
439 Seventh Ave., Pittsburgh, Pa.
- \*CALL, GEORGE SHIRAS, associate (1922), *George Shiras Call*  
100 Radnor St., Harrisburg, Pa.
- \*CALVERT, ROBERT J., member (1933), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.

## *Geographical List of Members and Associates*

- \*CAMERON, ARTHUR T., member (1916), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*CARSON, JOHN M., member (1926), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- \*CLADER, WILL-A., member (1916), *Will-A. Clader*  
903 Packard Bldg., Philadelphia, Pa.
- \*COHEN, HARRY, member (1927), partner, *Wm. A. Levick & Co.*  
901 Market St., National Bank Bldg., Philadelphia, Pa.
- \*COLLINS, LEWIS PAUL, member (1916), partner, *Collins & Co.*  
2144 Oliver Bldg., Pittsburgh, Pa.
- \*CORLISS, WILLIAM MILLS, member (1916), *Wm. Mills Corliss*  
Municipal Pier, Chestnut St., Philadelphia, Pa.
- \*CRAEMER, WILLIAM, member (1916), not in practice. Treasurer-secretary,  
*Sun Shipbuilding & Dry Dock Co.*, Chester, Pa.
- \*CROOK, RICHARD H., member (1934), partner, *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- \*CROWTHER, ERNEST, member (1916), *Crowther & Sebring*  
Law and Finance Bldg., Pittsburgh, Pa.
- \*DALE, ERNEST H., member (1916), *Ernest H. Dale*  
1622 Lincoln-Liberty Bldg., Philadelphia, Pa.
- \*DEARDEN, STANLEY, member (1923), partner, *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- \*DRABENSTADT, GEORGE R., member (1924), partner, *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- \*EMERSON, FREDERICK B., member (1934), *Frederick B. Emerson*  
Girard Trust Bldg., Philadelphia, Pa.
- \*ERB, GERALD S., associate (1930), with *Hutchison, Rivinus & Co.*  
101 Public Ledger Bldg., Philadelphia, Pa.
- \*FISCHER, A. KARL, member (1920), [associate 1917], partner, *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- \*FLOCKEN, IRA G., associate (1917), not in practice. Chief accountant, *Board of Public Education*,  
Administration Bldg., Pittsburgh, Pa.
- FRYBURG, CLAUDE HOWARD, member (1921), partner, *Fryburg & Hoffmeier*  
Bankers Trust Bldg., Philadelphia, Pa.
- \*FUNK, WILLIAM H., member (1929), partner, *Balch, Funk & Co.*  
16 S. Broad St., Philadelphia, Pa.
- \*GLEDENING, FRANK S., member (1933), *Frank S. Glendenning*  
1801 Widener Bldg., Philadelphia, Pa.
- \*GOLDENBERG, BENJAMIN, member (1916), partner, *Goldenberg, Rosenthal Co.*  
816 Widener Bldg., Philadelphia, Pa.
- \*GRIFFITH, HORACE P., member (1916), partner, *Griffith & Co.*  
1401 Girard Trust Bldg., Philadelphia, Pa.
- \*HAAS, CLARENCE R., member (1930), partner, *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- \*HARE, FRANK E., member (1920), partner, *Hare, Schenck & Company*  
1232 Bankers Securities Bldg., Philadelphia, Pa.
- \*HARRIS, FRANK W., JR., associate (1924), *Frank W. Harris, Jr.*  
1500 Walnut St., Philadelphia, Pa.
- \*HELLER, MAX member (1924), *Max Heller*, 12 S. 12th St., Philadelphia, Pa.
- \*HERR, JOHN P., member (1916), *John P. Herr*  
1600 Arch St., Philadelphia, Pa.
- \*HILLER, AUGUST, member (1916), *August Hiller*  
3015 Brownsville Rd., Pittsburgh, Pa.
- \*HOLTZMAN, ROBERT M., member (1916), *Robert M. Holtzman*  
1522 Lincoln-Liberty Bldg., Philadelphia, Pa.
- \*HOOD, JOHN, JR., member (1916), partner, *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- \*HOUSE, CLAUDE W., associate (1925), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.

# American Institute of Accountants Year-Book

- \*JACOBS, BENJAMIN, associate (1919), *Benjamin Jacobs*  
Bellevue-Stratford Hotel, Philadelphia, Pa.
- \*JOHNSTON, D. V., member (1916), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- \*JONES, EMLYN E., associate (1922), *Emlyn E. Jones*  
820 Land Title Bldg., Philadelphia, Pa.
- \*KEENAN, THOMAS J., member (1924), [associate 1921], not in practice. Ac-  
countant, *Columbia Gas & Electric Corp.*  
800 Union Trust Bldg., Pittsburgh, Pa.
- \*KELSO, P. H., member (1920), with *D. L. Frawley*  
614 Oliver Bldg., Pittsburgh, Pa.
- \*KERSLAKE, JOHN F., member (1929), with *Will-A. Clader*  
903 Packard Bldg., Philadelphia, Pa.
- \*KIMBALL, GARDNER W., member (1916), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*KLAUDER, LAWRENCE J., member (1923), *Lawrence J. Klauder*  
722 Schaff Bldg., Philadelphia, Pa.
- \*KREKSTEIN, ISADORE H., member (1933), partner, *Laventhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- \*LATIMER, JAMES D., member (1916)  
5420 Westford Rd., Olney Park, Philadelphia, Pa.
- \*LAVENTHOL, LEWIS J., member (1933), partner, *Laventhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- \*LAWTON, WILLARD H., member (1916), *Willard H. Lawton*  
230 Windemere Ave., Wayne, Pa.
- \*LEFFERTS, WILLIAM REUBEN, member (1922), partner, *Wm. Reuben Lefferts*  
& Co., 1622 Lincoln-Liberty Bldg., Philadelphia, Pa.
- \*LEISTER, HERBERT A., member (1923), with *Lybrand, Ross Bros. & Mont-*  
*gomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*LEVICK, WILLIAM A., member (1927), partner, *William A. Levick & Co.*  
901 Market Street National Bank Bldg., Philadelphia, Pa.
- \*LIEB, G. CARLE, member (1924), with *Barrow, Wade, Guthrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- \*LINVILL, WALKER E., member (1916), partner, *Wilson, Linvill & Parry*  
12 S. Twelfth St., Philadelphia, Pa.
- \*LUDWIG, JOSEPH, member (1916), not in practice. Agent, *Bureau of Internal*  
*Revenue*, Philadelphia, Pa.
- \*LYNNE, W. SAREL, member (1916), partner, *Lynne & Co.*  
1201 Cunard Bldg., Philadelphia, Pa.
- \*MACALPINE, JOHN C., member (1917), partner, *J. C. MacAlpine & Son*  
1411 Walnut St., Philadelphia, Pa.
- \*MACALPINE, JOHN C., JR., member (1934), partner, *J. C. MacAlpine & Son*  
1411 Walnut St., Philadelphia, Pa.
- \*MADORNO, DANIEL J., member (1930), with *Will-A. Clader*  
903 Packard Bldg., Philadelphia, Pa.
- \*MAIN, WILLIAM R., member (1916), partner, *Main & Co.*  
1900 Packard Bldg., Philadelphia, Pa.
- \*MARKEL, GIDEON H., member (1935), partner, *Thompson & Markel*  
1411 Walnut St., Philadelphia, Pa.
- \*MARSH, WILLIAM F., member (1927), partner, *Lybrand, Ross Bros. & Mont-*  
*gomery*, 1601 Union Bank Bldg., Pittsburgh, Pa.
- \*MARTIN, FREDERICK, member (1935), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- \*MATHIESON, JOHN K., member (1921), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- \*MCCAFFREY, HENRY S., member (1926), *Henry S. McCaffrey*  
Land Title Bldg., Philadelphia, Pa.
- \*MCCARTAN, JOHN R., member (1933), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.

# *Geographical List of Members and Associates*

- \*McCLURE, ROBERT F., member (1923), not in practice. Comptroller,  
*McKinney Mfg. Co.*, Metropolitan & Liverpool Sts., Pittsburgh, Pa.
- \*McCLURKEN, HOWARD W., member (1925), partner, *Morgan & Co.*  
1811 Packard Bldg., Philadelphia, Pa.
- \*McGARRIGLE, J. CYRIL, member (1931), partner, *Matheson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- \*McGONIGLE, JAMES J., member (1927), partner, *Rush & McGonigle*  
645 Oliver Bldg., Pittsburgh, Pa.
- \*McIVER, GEORGE W., JR., member (1928), with *Lybrand, Ross Bros. & Mont-*  
*gomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*McSHEA, ROGER A., JR., associate (1924), not in practice. With *Public*  
*Service Commission of the Commonwealth of Pennsylvania*  
North Office Bldg., Harrisburg, Pa.
- \*MEDLOCK, ARTHUR, member (1916), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- \*METZLER, FREDERICK S., member (1935), partner, *Lybrand, Ross Bros. &*  
*Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*MILLER, ROBERT P. S., member (1922), with *Wilson, Linvill & Parry*  
12 S. Twelfth St., Philadelphia, Pa.
- \*MORGAN, WALTER L., member (1927), [associate 1926], partner, *Morgan & Co.*  
1811 Packard Bldg., Philadelphia, Pa.
- \*MOXEY, EDWARD P., JR., member (1916), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*NEUMOYER, CHARLES WILLIAM, member (1931), *Chas. Wm. Neumoyer & Co.*  
206 Easton Trust Bldg., Easton, Pa.
- \*NEVIUS, ROGER K., member (1916), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- \*NOYES, CARLOS F., member (1916), not in practice. Comptroller, *The Bald-*  
*win Locomotive Works*, Paschall Station, Philadelphia, Pa.
- \*PARRY, JOHN C., JR., member (1920), partner, *Wilson, Linvill & Parry*  
12 S. Twelfth St., Philadelphia, Pa.
- \*PROCASCO, CHARLES E., member (1929), [associate 1922], *Charles E. Procasco*  
*Mechanics Trust Bldg.*, Harrisburg, Pa.
- \*PUGH, JOSEPH J., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- \*PUGH, JOSEPH M., member (1916), partner, *Lybrand, Ross Bros. & Mont-*  
*gomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*RAVENSCROFT, HUBERT F., member (1926), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- \*RENO, EDWIN S., member (1926), [associate 1924], with *Price, Waterhouse &*  
*Co.*, 1239 Gulf Bldg., Pittsburgh, Pa.
- \*REVELL, ELWOOD B., member (1916), *Elwood B. Revell & Co.*  
305 Real Estate Trust Bldg., Philadelphia, Pa.
- \*RICHTER, O. G., member (1921), partner, *Richter & Co.*  
820 Farmers Bank Bldg., Pittsburgh, Pa.
- \*RICKER, JOHN LOUIS, member (1925), partner, *Ricker, Oeschger & Co.*  
1007 Franklin Trust Bldg., Philadelphia, Pa.
- \*RISSINGER, ROBERT H., associate (1927), partner, *Griffith & Co.*  
1401 Girard Trust Bldg., Philadelphia, Pa.
- \*ROCKEY, CHARLES S., member (1921), partner, *Charles S. Rockey & Co.*  
1200 Bankers Trust Bldg., Philadelphia, Pa.
- \*ROOT, MORRIS J., member (1921), *Morris J. Root*  
610 Lafayette Bldg., Philadelphia, Pa.
- \*ROSS, T. EDWARD, member (1916), partner, *Lybrand, Ross Bros. & Mont-*  
*gomery*, 2101 Packard Bldg., Philadelphia, Pa.
- \*RUSH, WILFRED D., member (1925), partner, *Rush & McGonigle*  
645 Oliver Bldg., Pittsburgh, Pa.
- \*SANDERBECK, ADRIAN F., member (1935), partner, *Bachrach, Sanderbeck &*  
*Company*, 908 Farmers Bank Bldg., Pittsburgh, Pa.

## American Institute of Accountants Year-Book

- \*SCHAFFER, ESLE D., member (1916), *Esler D. Schaffer*  
Land Title Bldg., Philadelphia, Pa.
- \*SCHISSLER, MELVIN H., member (1934), *Melvin H. Schissler*  
Bethlehem, Pa.
- \*SCHMIDT, JOSEPH S., member (1929), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- SCHUIT, HENRY P., associate (1917), not in practice. With *Hookless Fastener*  
Co., Meadville, Pa.
- SENGSTACK, JOHN F., associate (1923), with *Scovell, Wellington & Co.*  
802 Liberty Trust Bldg., Philadelphia, Pa.
- \*SHANNON, G. CLAYTON, member (1932), with *Peat, Marwick, Mitchell & Co.*,  
1207 Benedum Trees Bldg., Pittsburgh, Pa.
- \*SHEPPARD, CHARLES C., member (1916), partner, *Sheppard & Co.*  
932 Oliver Bldg., Pittsburgh, Pa.
- \*SHERRATT, WILLIAM, member (1921), *William Sherratt*  
626 Real Estate Land Title Bldg., Philadelphia, Pa.
- \*SIEGER, M. S., associate (1924), with *D. G. Sisterson & Co.*  
1606 First National Bank Bldg., Pittsburgh, Pa.
- \*SISTERSON, DOUGLAS G., member (1922), [associate 1921], *D. G. Sisterson & Co.*  
1606 First National Bank Bldg., Pittsburgh, Pa.
- \*SMALL, FRANCIS, member (1916), partner, *Barrow, Wade, Guthrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- \*SMITH, CHARLES C., member (1924), [associate 1923], not in practice. Comptroller,  
*Hamilton Watch Co.*, Lancaster, Pa.
- \*SNYDER, IRWIN C., member (1921), partner, *Richter & Co.*  
820 Farmers Bank Bldg., Pittsburgh, Pa.
- \*SNYDER, JOHN A., member (1930), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- \*SPEAKMAN, F. M., member (1916), *F. M. Speakman*  
456 Bourse Bldg., Philadelphia, Pa.
- \*STAUFFER, RALPH L., member (1933), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- \*STEEL, CHARLES H., associate (1920), *Charles H. Steel & Co.*  
712 Provident Trust Bldg., Philadelphia, Pa.
- \*STINE, RALPH EDWARD, associate (1927), *Ralph E. Stine*  
Fulton Bank Bldg., Lancaster, Pa.
- \*STINGER, JOHN D., member (1916), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- \*STRICKLER, HOWARD K., member (1916), not in practice.  
1073 Montgomery Ave., Narberth, Pa.
- \*SUTTON, WILLIAM STANBOROUGH, member (1916), *Sutton & Co.*  
1910 Union Bank Bldg., Pittsburgh, Pa.
- \*SWARTZ, FRED E., member (1924), with *F. M. Speakman*  
548 Bourse Bldg., Philadelphia, Pa.
- TRUE, JOSEPH M., member (1920), *Joseph M. True*  
641 Liberty Ave., Pittsburgh, Pa.
- \*TURNER, CLARENCE L., member (1931), partner, *Turner & Crook*  
1530 Chestnut St., Philadelphia, Pa.
- \*VAN HEKLE, WILLIAM H., member (1916), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- \*VANKIRK, WILLIAM HUTCHINS, member (1925), *William H. Vankirk*  
2002 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- \*WALLIN, OSCAR V., member (1923), partner, *Wolf and Company*  
1616 Walnut St., Philadelphia, Pa.
- \*WALTERS, GEORGE, member (1925), with *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- \*WATT, ALEXANDER H., member (1916), *Alexander H. Watt*  
906 Commonwealth Bldg., Philadelphia, Pa.
- \*WEISS, JAMES W., member (1925), not in practice. Assistant secretary-treasurer,  
*Boyetown Burial Casket Co.*, Boyertown, Pa.

## *Geographical List of Members and Associates*

- \*WEISSINGER, CHARLES, member (1916), *Charles Weissinger*  
1526 Race St., Philadelphia, Pa.
- \*WHEELER, F. RALPH, member (1925), [associate 1922], partner, *Wheeler, Crosbie & Company*, 1801 Widener Bldg., Philadelphia, Pa.
- WHITE, JAMES C. M., member (1934), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- \*WILLIAMS, HARRY A., member (1920), *H. A. Williams*  
7530 Bennett St., Pittsburgh, Pa.
- \*WILLIAMS, JOSEPH H., member (1933), partner, *Alvin M. Powell & Co.*  
226 Miners Bank Bldg., Wilkes-Barre, Pa.
- \*WILSON, WILLIAM JEFFERS, member (1916), partner, *Wilson, Linwill & Parry*  
12 S. Twelfth St., Philadelphia, Pa.
- \*WINN, WILLIAM R., member (1934), *William R. Winn*  
515 First National Bank Bldg., Williamsport, Pa.
- \*WOLF, MARTIN G., member (1923), not in practice. With *Oakbrook Hosiery Mills, Inc.*, Reading, Pa.
- \*WOLFE, FRANK B., associate (1917), not in practice. c/o *Merco Nordstrom Valve Co.*, 400 N. Lexington Ave., Pittsburgh, Pa.
- \*WOLFE, JOHN N., member (1916), *J. N. Wolfe & Co.*  
413 Fourth Ave., Pittsburgh, Pa.
- \*WRIGHT, H. WINFIELD, member (1916), *H. Winfield Wright & Co.*  
Ledger Bldg., Philadelphia, Pa.
- \*ZEBLEY, JOHN H., JR., member (1933), partner, *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.

### Rhode Island

- \*AUSTIN, JOEL D., member (1925), not in practice. Manager, *Estate of Frank A. Sayles*, 1410 Industrial Trust Bldg., Providence, R. I.
- \*BURTON, ARTHUR L., associate (1933), not in practice. *First Deputy State Budget Director & Comptroller*, State House, Providence, R. I.
- CLEGG, GEORGE B., member (1920), *George B. Clegg*  
830 Industrial Trust Bldg., Providence, R. I.
- \*CLEGG, GEORGE B., JR., member (1934), [associate 1921], partner, *George B. Clegg*, 830 Industrial Trust Bldg., Providence, R. I.
- \*GEREBOFF, SAMUEL, associate (1927), *Samuel Gereboff*  
1221 New Industrial Trust Bldg., Providence, R. I.
- \*GOODMAN, ERNEST L., associate (1920), partner, *Ward, Fisher & Co.*  
111 Westminster St., Providence, R. I.
- \*LAWTON, GEORGE R., member (1916), *George R. Lawton*  
Tiverton, R. I.
- \*LEE, HENRY J., member (1932), *Henry J. Lee*  
11 Walker St., Pawtucket, R. I.
- OVER, SPENCER HENRY, member (1932), partner, *Over, Ormiston & Co.*  
836 Hospital Trust Bldg., Providence, R. I.
- \*PHILBRICK, ARTHUR L., member (1917), not in practice. Treasurer, *The Congdon & Carpenter Co.*, 405 Promenade St., Providence, R. I.
- \*SCOTT, C. WATSON, member (1928), [associate 1921], partner, *Ward, Fisher & Co.*, 2400 Industrial Trust Bldg., Providence, R. I.
- \*SEGUR, WILLIAM H., member (1926), [associate 1922], partner, *Ward, Fisher & Co.*, 2400 New Industrial Trust Bldg., Providence, R. I.
- \*SHERMAN, WILLIAM B., member (1916), *William B. Sherman*  
147 Lorimer Ave., Providence, R. I.
- \*UNION, CHESTER R., member (1920), [associate 1917], with *Price, Waterhouse & Co.*, 15 Westminster St., Providence, R. I.
- \*WALL, JOHN J., associate (1921), *Wall & Co.*  
907 Hospital Trust Bldg., Providence, R. I.
- WARD, ALFRED P., member (1919), partner, *Ward, Fisher & Co.*  
111 Westminster St., Providence, R. I.
- \*WELCH, FRANCIS E., member (1933), with *Haskins & Sells*  
2504 New Industrial Trust Bldg., Providence, R. I.

## American Institute of Accountants Year-Book

### South Carolina

- \*CLARKSON, A. CRAWFORD, member (1923), *A. C. Clarkson & Co.*  
1207 Taylor St., Columbia, S. C.
- \*HUNT, JAMES W., member (1935), [associate 1934], partner, *Certified Audits Company*, Carolina Bank Bldg., Columbia, S. C.
- \*PATTEN, MERRILL C., member (1933), with *Elliot, Davis & Co.*  
1100 Woodside Bldg., Greenville, S. C.
- \*SCHLEETER, OSCAR WILLIAM, member (1924), partner, *Schleeter, Munzenmaier & Co.*, 37 Broad St., Charleston, S. C.
- \*WILKINSON, L. L., associate (1925), partner, *Gooding, Wilkinson & Co.*  
1329, 1-4 Main St., Columbia, S. C.

### South Dakota

- \*MOLLERS, WALTER P., associate (1933), not in practice. *Rapid City Packing Company*, Rapid City, S. D.
- \*SCHOLTEN, HENRY A., associate (1935), partner, *Walter Mollers & Company*  
Citizens National Bank Bldg., Sioux Falls, S. D.

### Tennessee

- \*ADAMS, ELLIOTT DARBY, member (1934), [associate 1929], *Elliott D. Adams*  
1520 Hamilton National Bank Bldg., Knoxville, Tenn.
- \*ANDREWS, T. A., member (1916), partner, *Bolin, Andrews & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- \*BARRY, HENRY CLAY, associate (1934), with *McIntyre & Associates*  
200 Nichol Bldg., Nashville, Tenn.
- \*BOLIN, A. BRYAN, member (1935), [associate 1923], partner, *Bolin, Andrews & Ivy*, 720 Commerce Title Bldg., Memphis, Tenn.
- \*CARTER, MARVIN ORION, member (1916), *M. O. Carter*  
890 Shrine Bldg., Memphis, Tenn.
- \*CLARK, GEORGE M., member (1916), *George M. Clark*  
317 James Bldg., Chattanooga, Tenn.
- \*CLARK, ROSCOE C., member (1933), with *Peat, Marwick, Mitchell & Co.*  
875 Shrine Bldg., Memphis, Tenn.
- \*COBB, OLIVER P., member (1916), partner, *Oliver P. Cobb & Co.*  
205 Hotel Peabody Bldg., Memphis, Tenn.
- \*DUNCAN, WILLIAM M., member (1934), partner, *Osborn & Duncan*  
734 Stahlman Bldg., Nashville, Tenn.
- \*HAMPTON, JOHN S., member (1916), not in practice. *Secretary-treasurer, R. J. Hackney Lumber Co.*  
1218 Bank of Commerce Bldg., Memphis, Tenn.
- \*IVY, FRED E., member (1916), partner, *Bolin, Andrews & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- \*JAY, HARRY M., member (1916), *Harry M. Jay*  
919 Bank of Commerce Bldg., Memphis, Tenn.
- \*JONES, HOMER K., member (1916), *Homer K. Jones & Co.*  
616 Falls Bldg., Memphis, Tenn.
- \*JONES, ROBERT HALE, member (1916), partner, *Homer K. Jones & Co.*  
616 Falls Bldg., Memphis, Tenn.
- \*MCINTYRE, THOMAS MILLER, member (1925), partner, *McIntyre and Associates*, 200 Harry Nichol Bldg., Nashville, Tenn.
- \*OSBORN, HILARY H., member (1934), partner, *Osborn & Duncan*  
734 Stahlman Bldg., Nashville, Tenn.
- \*PENLAND, JOE D., member (1935), *Joe D. Penland*  
P. O. Box 191, Knoxville, Tenn.
- \*QUINN, CLARENCE A., member (1934), partner, *Bolin, Andrews & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.



## *Geographical List of Members and Associates*

- \*RAINS, NEIL J., associate (1932), not in practice. Auditor, *Tennessee Railroad and Public Utilities Commission*  
115 War Memorial Bldg., Nashville, Tenn.
- \*RIGGIN, CECIL W., associate (1932), with *Oliver P. Cobb & Co.*  
205 Hotel Peabody Bldg., Memphis, Tenn.
- \*SHORT, D. E., JR., member (1930), [associate 1927], partner, *Short, Swinebrood & Associates*, 1606 Belcourt St., Nashville, Tenn.
- \*SMITH, WILLIAM A., member (1916), *William A. Smith & Co.*  
Cotton Exchange Bldg., Memphis, Tenn.
- \*TIMMONS, BUFORD A., member (1925), *Timmons Audit Co.*  
Burwell Bldg., Knoxville, Tenn.
- \*WILLIAMS, OTIS C., associate (1931), not in practice. Accountant, *General Shoe Corporation*, Nashville, Tenn.
- \*WORMAN, JOHN H., member (1933), with *Peat, Marwick, Mitchell & Co.*  
875 Shrine Bldg., Memphis, Tenn.

### **Texas**

- \*ALLRED, JOHN B., member (1926), *J. B. Allred & Company*  
650 Harvey-Snyder Bldg., Wichita Falls, Texas
- \*ARCHINARD, EDWARD J., member (1916), *Edward J. Archinard*  
1407 Pruitt St., Fort Worth, Texas
- \*ARMISTEAD, GEORGE, member (1922), partner, *Geo. Armistead & Company*  
701 State National Bank Bldg., Houston, Texas
- ARTHUR, JOHN FELSTEAD STUART, member (1923), partner, *Lybrand, Ross Bros. & Montgomery*, 1603 First National Bank Bldg., Dallas, Texas
- \*BANCROFT, GEORGE S., member (1933), *George S. Bancroft*  
P. O. Box 1191, Wichita Falls, Texas
- \*BARRY, JEAN F., member (1931), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- \*BARTLE, WILLIAM O., member (1933), with *Geo. Armistead & Company*  
701 State National Bank Bldg., Houston, Texas
- \*BIXLER, J. GLENN, associate (1924), partner, *Horton, Bixler & Gould*  
1008 Mills Bldg., El Paso, Texas
- \*BONNER, D. R., associate (1926), with *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- \*BRIDEWELL, CHARLES FIELDING, member (1916), *Chas. F. Bridewell*  
P. O. Box 471, Houston, Texas
- \*BURLESON, JAMES B., member (1933), *James B. Burleson*  
503 Continental Bldg., Dallas, Texas
- \*BURNETT, E. R., member (1933), *E. R. Burnett & Co.*  
712 Tower Petroleum Bldg., Dallas, Texas
- \*BURON, VICTOR EDWARD, member (1916), *Victor Edward Buron*  
412 Spruce St., Texarkana, Texas
- \*CARNEIRO, MANOEL S., member (1926), [associate 1925], partner, *Carneiro, Chumney & Co.*, 1820 Alamo National Bldg., San Antonio, Texas
- \*CARPENTER, ORVILLE S., member (1933), *Orville S. Carpenter*  
1111 Cotton Exchange Bldg., Dallas, Texas
- \*CHUMNEY, WILLIAM T., member (1929), partner, *Carneiro, Chumney & Co.*  
1820 Alamo National Bldg., San Antonio, Texas
- \*COBB, JOSEPH C., member (1934), with *Barrow, Wade, Guthrie & Co.*  
1421 Esperson Bldg., Houston, Texas
- \*CONDRAV, WILLIAM W., member (1933), *William W. Condray*  
516 Myrick Bldg., Lubbock, Texas
- CONNOR, WILLIAM B., member (1929), *William B. Connor*  
611 First National Bank Bldg., Paris, Texas
- \*EWING, HENRY WALLIS, member (1934), partner, *Arthur Squires & Co.*  
411 Peoples National Bank Bldg., Tyler, Texas
- \*GILCHRIST, VINCENT T., member (1935), partner, *J. A. Phillips Co.*  
Second National Bank Bldg., Houston, Texas

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- \*GOODSON, H. W., member (1934), [associate 1922], partner, *Haskins & Sells*  
1114 Magnolia Bldg., Dallas, Texas
- GORDON, H. E., associate (1916), *H. E. Gordon & Co.*  
524 Wilson Bldg., Dallas, Texas
- \*GRIDER, CHARLES M., member (1916), partner, *Thurston & Grider*  
301 Bassett Tower, El Paso, Texas
- \*HALLMARK, CLARENCE NEIL, associate (1934), not in practice. Special  
agent, *Bureau of Internal Revenue*, Dallas, Texas
- \*HARRIS, J. C., associate (1921), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- \*HUTCHINSON, J. E., member (1916), partner, *Hutchinson & Hutchinson*  
408 Tower Petroleum Bldg., Dallas, Texas
- \*HUTCHINSON, J. E., JR., member (1916), partner, *Hutchinson & Hutchinson*  
408 Tower Petroleum Bldg., Dallas, Texas
- \*KEPPLE, FRANCIS E., member (1931), partner, *W. O. Ligon & Co.*  
716 W. T. Waggoner Bldg., Ft. Worth, Texas
- LUMBARD, RICHARD F., associate (1932), with *Barrow, Wade, Guthrie & Co.*  
611 Santa Fé Bldg., Dallas, Texas
- \*MACMAHON, AMBROSE G., member (1921), *A. G. MacMahon*  
Robert E. Lee Hotel, San Antonio, Texas
- \*MARRIN, NEAL ROBERT, associate (1934), with *W. O. Ligon & Company*  
716 W. T. Waggoner Bldg., Ft. Worth, Texas
- \*MASCHEK, O. H., member (1934), partner, *Phelps, Maschek & Richardson*  
609 American National Bank Bldg., Beaumont, Texas
- \*MATHIS, FORREST, member (1928), with *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- \*MAYHEW, H. GRADY, associate (1925), with *McCammon, Morris & Pickens*  
Fair Bldg., Ft. Worth, Texas
- \*MAZUR, HERMAN F., member (1934), partner, *Z. T. McGuire & Company*  
624 Adams Bldg., Port Arthur, Texas
- McALPINE, D. P., member (1931), partner, *Rankin & McAlpine*  
701 Mercantile Bank Bldg., Dallas, Texas
- \*McCLENDON, CHARLES N., member (1932), *Charles N. McCleendon*  
701 State National Bank Bldg., Houston, Texas
- McCULLOUGH, JAMES W., member (1935), *J. W. McCullough Company*  
1008 Union National Bank Bldg., Houston, Texas
- \*McELROY, JOSEPH, member (1922), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- \*MILLEDGE, C. F., member (1934), *C. F. Milledge*  
415 Shell Bldg., Houston, Texas
- \*MOHLE, T. W., member (1928), with *Lybrand, Ross Bros. & Montgomery*  
Bankers Mortgage Bldg., Houston, Texas
- \*MOSS, ALBERT G., member (1916), partner, *Lybrand, Ross Bros. & Mont-*  
*gomery*, 1603 First National Bank Bldg., Dallas, Texas
- \*NANCE, J. H., member (1922), [associate 1921], *J. H. Nance*  
904 Burt Bldg., Dallas, Texas
- \*NELSON, H. T., member (1927), partner, *Nelson & Nelson*  
1318 First National Bank Bldg., Dallas, Texas
- \*NELSON, J. R., member (1916), partner, *Nelson & Nelson*  
1318 First National Bank Bldg., Dallas, Texas
- \*NYE, LESLIE CROFT, member (1929), with *Peat, Marwick, Mitchell & Co.*  
604 Santa Fé Bldg., Dallas, Texas
- \*PERKINS, LEE, member (1922), [associate 1920], with *Thurston & Grider*  
303 Bassett Tower, El Paso, Texas
- \*PHELPS, CHARLES R., member (1934), partner, *Phelps, Maschek and Richard-*  
*son*, 609 American National Bank Bldg., Beaumont, Texas
- \*PHILLIPS, J. A., member (1928), partner, *J. A. Phillips Co.*  
Second National Bank Bldg., Houston, Texas
- \*POGSON, PERCY W., member (1927), partner, *Pogson, Peloubet & Co.*  
723 Mills Bldg., El Paso, Texas

## *Geographical List of Members and Associates*

- \*PRINCE, W. D., associate (1923), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- \*RICHARDSON, N. O., member (1934), partner, *Phelps, Maschek & Richardson*  
609 American National Bank Bldg., Beaumont, Texas
- \*RICKER, RUFUS, member (1916), not in practice.  
Route 2, San Benito, Texas
- \*RIQUELMY, H. C., associate (1930), with *Mattison & Davey*  
1409 Second National Bank Bldg., Houston, Texas
- \*ROBERTS, ROBERT F., associate (1932), *Robert F. Roberts*  
P. O. Box 331, Beaumont, Texas
- \*ROBERTSON, H. V., member (1916), *H. V. Robertson & Company*  
914 Oliver-Eagle Bldg., Amarillo, Texas
- \*RORRISON, JAMES W., member (1927), partner, *Arthur Young & Co.*  
611 Magnolia Bldg., Dallas, Texas
- \*SCHMAL, GEORGE P., member (1925), not in practice. Vice-president, *South-western Greyhound Lines, Inc.*, 905 Commerce St., Ft. Worth, Texas
- \*SCHOOLAR, CHARLES H., member (1924), partner, *Schoolar, Bird & Company*  
623 Santa Fe Bldg., Dallas, Texas
- \*SEAY, ADRIAN V., member (1923), partner, *Seay & Co.*  
216 Scanlan Bldg., Houston, Texas
- \*SHAW, CLAUDE M., associate (1922), not in practice. Auditor.  
*Rice Hotel*, Houston, Texas
- \*SHEFFIELD, C. B., member (1935), partner, *J. A. Phillips Co.*  
1514 Second National Bank Bldg., Houston, Texas
- \*SKINNER, JOSEPH J., member (1916), partner, *Arthur Young & Co.*  
611 Magnolia Bldg., Dallas, Texas
- \*SMITH, LLOYD B., member (1916), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- \*SQUYRES, ARTHUR, member (1930), *Arthur Squyres*  
Peoples National Bank Bldg., Tyler, Texas
- \*TAPP, T. J., member (1922), partner, *Learned & Tapp*  
307 State National Bank Bldg., Houston, Texas
- \*TAYLOR, FRANK C., member (1929), *Frank C. Taylor*  
1211 American National Bank Bldg., Beaumont, Texas
- \*THURSTON, T. A., member (1916), partner, *Thurston & Grider*  
301 Bassett Tower, El Paso, Texas
- \*TROTTER, TILLMAN B., member (1935), *T. B. Trotter & Company*  
717 Citizens State Bank Bldg., Houston, Texas
- \*WILCOX, FRANK L., member (1930), partner, *Frank L. Wilcox & Co.*  
511 Liberty Bldg., Waco, Texas
- \*WILHELM, HAROLD I., member (1935), partner, *J. A. Phillips Co.*  
1514 Second National Bank Bldg., Houston, Texas
- \*WILLIAMS, J. HARRY, member (1933), with *Haskins & Sells*  
1114 Magnolia Bldg., Dallas, Texas
- \*WOOD, ROBERT A., associate (1924)  
P. O. Box 957, Houston, Texas

## Utah

- \*ABBEY, ROY G., member (1923), partner, *Goddard-Abbey Co.*  
822 McIntyre Bldg., Salt Lake City, Utah
- \*BAXTER, LYNN E., member (1925), partner, *Scholefield, Wells & Baxter*  
922 Kearns Bldg., Salt Lake City, Utah
- \*BEESLEY, WILFORD A., member (1923), [associate 1922], partner, *Beesley, Wood & Co.*, 609 Deseret Bank Bldg., Salt Lake City, Utah
- \*CHILD, HAROLD LIVINGSTON, member (1935), with *Peat, Marwick, Mitchell & Co.*, 1102 Continental Bank Bldg., Salt Lake City, Utah
- \*GODDARD, J. P., member (1923), partner, *Goddard-Abbey Co.*  
McIntyre Bldg., Salt Lake City, Utah
- \*HAINES, H. CLAIRE, associate (1924), *H. Claire Haines*  
1015 S. 11th East St., Salt Lake City, Utah

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- \*HEPPLEY, OSCAR R., member (1934), [associate 1933], with *Lincoln G. Kelly & Company*, 608 Walker Bank Bldg., Salt Lake City, Utah
- \*KELLY, LINCOLN G., member (1919), *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- \*MANN, ALAN GRANT, member (1934), with *Scholefield, Wells & Baxter*  
922 Kearns Bldg., Salt Lake City, Utah
- \*MATSON, JOSEPH R., member (1933), with *Beesley, Wood & Co.*  
609 First National Bank Bldg., Salt Lake City, Utah
- \*MAYHEW, WAYNE E., member (1934), *Wayne E. Mayhew*  
First National Bank Bldg., Ogden, Utah
- \*PETERSON, PARLEY E., member (1923), not in practice. Professor, *Utah State Agricultural College*, Logan, Utah
- \*PIERCE, LAURENCE H., member (1928), with *Peat, Marwick, Mitchell & Co.*  
1102 Continental Bank Bldg., Salt Lake City, Utah
- \*RASMUSSEN, SEYMOUR D., member (1933), partner, *Allen & Rasmussen*  
501 Vermont Bldg., Salt Lake City, Utah
- \*REEVES, BERTRAM F., member (1922), partner, *Reeves, Wood & Ostler*  
Templeton Bldg., Salt Lake City, Utah
- \*SNOW, CLIFFORD GATES, member (1934), with *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- \*WELLS, SEYMOUR, member (1935), [associate 1926], partner, *Scholefield, Wells & Baxter*, 922 Kearns Bldg., Salt Lake City, Utah
- \*WOOD, RAY G., member (1927), partner, *Beesley, Wood & Co.*  
609 Deseret Bank Bldg., Salt Lake City, Utah
- \*WORSLEY, ROSS G., associate (1923), partner, *Worsley & Forman*  
432 Clift Bldg., Salt Lake City, Utah

### Vermont

- \*DENSMORE, SETH A., member (1934), partner, *Francis C. Derby Company*  
135 College St., Burlington, Vt.

### Virginia

- \*BURK, DENT K., member (1935), [associate 1933], *Dent K. Burk*  
Dominion National Bank Bldg., Bristol, Va.
- \*BURKET, ALVIN WRIGHT, associate (1927), partner, *T. Coleman Andrews & Co.*, 725 American Bank Bldg., Richmond, Va.
- \*DURHAM, GEORGE T., member (1924), [associate 1922], partner, *Elkins & Durham*, State Planters Bank Bldg., Richmond, Va.
- \*ELKINS, W. L., member (1934), [associate 1916], partner, *Elkins & Durham*  
State Planters Bank Bldg., Richmond, Va.
- \*EVANS, WM. McK., member (1916), *Wm. McK. Evans & Co.*  
609 Times Dispatch Bldg., Richmond, Va.
- \*HILL, FREDERICK B., member (1933), partner, *Frederick B. Hill & Co.*  
604 Law Bldg., Norfolk, Va.
- \*HILTON, ALFRED N., member (1934), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- \*HILTON, W. P., member (1916), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- \*LEACH, JAMES ARCHIBALD, member (1935), partner, *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.
- \*LEITCH, E. AUSTIN, member (1916), *E. Austin Leitch*  
211 Mutual Bldg., Richmond, Va.
- \*PARRISH, J. A. D., member (1916), *J. A. D. Parrish*  
National Bank of Commerce Bldg., Norfolk, Va.
- \*RINDFLEISCH, JAMES H., member (1935), partner, *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.
- \*SCOTT, GUY MILLER, member (1934), partner, *Leach, Rindfleisch & Scott*  
506 State Planters Bank Bldg., Richmond, Va.

## *Geographical List of Members and Associates*

- \*TOLLETH, WILLIAM ROBERTSON, member (1916), *W. R. Tolleth*  
1000 Bank of Commerce Bldg., Norfolk, Va.
- \*WALKER, ROBERT J., member (1916), *Robert J. Walker*  
504 Dickson Bldg., Norfolk, Va.

### Washington

- \*BELL, HOWARD S., member (1934), partner, *Howard S. Bell & Company*  
201 Empire State Bldg., Spokane, Wash.
- \*BENSON, JOHN H., member (1924), [associate 1922], with *White & Currie*  
1120 White Bldg., Seattle, Wash.
- \*BUSCH, GEORGE J., associate (1920), partner, *Busch & Webb*  
1307 Puget Sound Bank Bldg., Tacoma, Wash.
- \*CANNON, THOMAS CHARLES, member (1916), partner, *LeMaster, Cannon & Daniels*, 412 Symons Bldg., Spokane, Wash.
- \*CARROLL, H. W., member (1916), not in practice. Comptroller, *City of Seattle*, County-City Bldg., Seattle, Wash.
- \*CHABOT, EDWARD F., member (1929), with *White & Currie*  
1120 White Bldg., Seattle, Wash.
- \*CHESNUTT, JOHN J., associate (1935), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- \*COWAN, CHARLES S., member (1921), *Charles S. Cowan*  
626 Henry Bldg., Seattle, Wash.
- \*CURRIE, J. D., member (1916), partner, *White & Currie*  
1120 White Bldg., Seattle, Wash.
- \*DANIELS, E. C., member (1934), partner, *LeMaster, Cannon & Daniels*  
412 Symons Bldg., Spokane, Wash.
- \*GRIFFITH, DON S., member (1934), with *Lybrand, Ross Bros. & Montgomery*  
555 Skinner Bldg., Seattle, Wash.
- \*HANSEN, ARNE S., member (1916), *Arne S. Hansen & Co.*  
714 Insurance Bldg., Seattle, Wash.
- \*HILL, DAVID, member (1922), with *White & Currie*  
1120 White Bldg., Seattle, Wash.
- \*HOOVER, S. E., member (1924), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- LEMASTER, ELLIS, member (1917), partner, *LeMaster, Cannon & Daniels*  
412 Symons Bldg., Spokane, Wash.
- \*LEMASTER, EUSTACE, member (1922), [associate, 1920], partner, *LeMaster, Cannon & Daniels*, 412 Symons Bldg., Spokane, Wash.
- \*MCADAM, WILLIAM, member (1916), partner, *William McAdam & Co.*  
461 Empire Bldg., Seattle, Wash.
- \*MCCONAHEY, JAMES M., member (1922), with *Barrow, Wade, Guthrie & Co.*  
527 Henry Bldg., Seattle, Wash.
- \*MINER, E. J., member (1916), *E. J. Miner & Co.*  
637 Central Bldg., Seattle, Wash.
- \*MOORE, HENRY F., member (1922), [associate 1916], *Henry F. Moore*  
516 Fourth & Pike Bldg., Seattle, Wash.
- MOSS, ALBERT, member (1924), with *Charles S. Cowan*  
626 Henry Bldg., Seattle, Wash.
- \*MOUNSEY, R. C., associate (1920), *R. C. Mounsey & Co.*  
707 Securities Bldg., Seattle, Wash.
- \*RACINE, SAMUEL F., member (1916), *Samuel F. Racine & Co.*  
2005 Fifth Ave., Seattle, Wash.
- \*RANDALL, JESSE R., associate (1933), *Jesse R. Randall & Company*  
348 Peyton Bldg., Spokane, Wash.
- \*SMITH, HERBERT ELLES, member (1916), *Herbert Elles Smith*  
1411 Fourth Ave., Seattle, Wash.
- \*TAYLOR, LESLIE HUNT, member (1932), partner, *Peat, Marwick, Mitchell & Co.*  
607 Dexter Horton Bldg., Seattle, Wash.
- \*WEBB, EDWARD H., associate (1922), partner, *Busch & Webb*  
1307 Puget Sound Bank Bldg., Tacoma, Wash.

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- \*WHITE, RODNEY D., member (1916), partner, *White & Currie*  
1120 White Bldg., Seattle, Wash.  
\*ZIMMERMAN, PHILO R., associate (1928), with *Barrow, Wade, Guthrie & Co.*  
Henry Bldg., Seattle, Wash

### West Virginia

- \*BAUMAN, CARL F., member (1928), not in practice. Treasurer, *Commonwealth Gas Corporation and Subsidiaries*, Union Bldg., Charleston, W. Va.  
\*FINCHER, JOHN R., member (1925), [associate 1924], not in practice. Vice-president, *Fairmont Aluminum Co.*, Fairmont, W. Va.  
\*HOWELL, HARRY R., associate (1924), *Harry R. Howell Company*  
709 Kanawha Valley Bldg., Charleston, W. Va.  
\*STEELE, S. CHARLES, member (1917), *S. Chas. Steele*  
812 Monongahela Bldg., Morgantown, W. Va.  
\*TANNER, LOUIS FRANCIS, associate (1921), *Tanner & Tanner*  
414 Monongahela Bldg., Morgantown, W. Va.

### Wisconsin

- \*BAKER, WALTER E., member (1925), not in practice. With *Public Service Commission*, State Capitol, Madison, Wis.  
\*BARRY, SHEPARD E., member (1916), not in practice. Comptroller, *The Northwestern Mutual Life Insurance Co.*  
720 East Wisconsin Ave., Milwaukee, Wis.  
\*BISCHOFF, ELMER O., associate (1926), with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.  
\*CHERRY, GLADSTONE, member (1916), partner, *Gladstone Cherry & Co.*  
Bankers Bldg., Milwaukee, Wis.  
CHEYNE, GEORGE H., member (1926), [associate 1923], with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.  
\*CRIM, WILLARD E., associate (1931), not in practice. Secretary and comptroller, *The Allen-A Company*, Kenosha, Wis.  
\*ELLIS, THOMAS, member (1924), not in practice. Comptroller, *Carnation Company*, Oconomowoc, Wis.  
\*GRUNWALD, FRED W., associate (1934), *Fred W. Grunwald*  
3815 W. Linden Pl., Milwaukee, Wis.  
\*KAESSHAEFER, R. P., member (1933), with *Price, Waterhouse & Co.*  
1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.  
\*MACKLIN, CHESTER R., member (1934), with *Price, Waterhouse & Co.*  
1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.  
\*MURRAY, DANIEL ADRIAN, member (1935), with *Arthur Young & Co.*  
735 N. Water St., Milwaukee, Wis.  
\*MYER, RAYMOND P., member (1931), [associate 1926], partner, *Kohler, Myer & Co.*, 221 Sixth St., Racine, Wis.  
\*PENNER, CARL, member (1916), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.  
\*SAMPSON, H. D., member (1916), *H. D. Sampson*  
827 N. 23rd St., Milwaukee, Wis.  
\*SCHOENEBERG, E. A., member (1934), with *Northwest Audit Co.*  
905 University Ave., Madison, Wis.  
\*SINCLAIR, HUGH A., member (1933), partner, *Peat, Marwick, Mitchell & Co.*  
110 E. Wisconsin Ave., Milwaukee, Wis.  
\*SMITH, CLIFFORD I., member (1916), partner, *Smith-Ellingson-Schuldes Co.*  
209 Northern Bldg., Green Bay, Wis.  
\*STURGEON, ANDREW G., member (1928), with *Price, Waterhouse & Co.*  
First Wisconsin National Bank Bldg., Milwaukee, Wis.  
\*TWOSE, HERBERT H., associate (1922), partner, *Herbert H. Twose & Co.*  
207 E. Michigan St., Milwaukee, Wis.  
\*WINTERHALTER, GEORGE J., member (1934), with *Arthur Andersen & Co.*  
231 W. Wisconsin Ave., Milwaukee, Wis.

## Geographical List of Members and Associates

### Argentina

- CULLEN, WILLIAM GAVIN, member (1927), [associate 1926], partner, *Price, Waterhouse, Faller & Co.*, Bartolomé Mitre 559, Buenos Aires, Argentina  
HARDMAN, WILLIAM J., associate (1933), with *Price, Waterhouse, Faller & Co.*  
Bartolomé Mitre, 559, Buenos Aires, Argentina

### Bermuda

- \*ASHDOWN, CECIL S., member (1916), *Cecil S. Ashdown*  
Chelsea, Warwick East, Bermuda

### Canada

- \*BRODIE, ALEXANDER B., member (1916), partner, *Price, Waterhouse & Co.*  
215 St. James St., Montreal, Canada  
CAMPBELL, GORDON D., associate (1917), partner, *Campbell, Lawless, Parker, & Black*, 6 Adelaide St., East, Toronto, Canada  
HILL, T. P., member (1919), *T. P. Hill*, not in practice. Excise tax auditor  
with *Dominion Government of Canada*, Vancouver, Canada  
\*KERR, FRANK L., member (1927), partner, *Thorne, Mulholland, Howson & McPherson*, 1018 Federal Bldg., Toronto, Ontario, Canada  
\*McCLELLAND, DONALD MCKENZIE, member (1916), partner, *Price, Waterhouse & Co.*, Royal Bank Bldg., Toronto, Ontario, Canada  
MULLIGAN, EDWARD GILBERT, member (1924), partner, *Gonthier, Mulligan & Co.*, 214 Insurance Exchange Bldg., Montreal, Canada

### Central America

- WOODFIN, HERBERT JOHN, member (1923), with *Barrow, Wade, Guthrie & Co.*  
P. O. Box 377 and c/o International Railways of Central America,  
Guatemala City, Guatemala, C. A.

### China

- \*DEVAVULT, HENRY S., member (1935), *Henry S. DeVault*  
51 Canton Road, Shanghai, China  
FISCHER, EMIL S., member (1916), *Emil S. Fischer*  
Tientsin, China  
\*MERRILES, ALEXANDER H., member (1916), not in practice. With *Jardine, Matheson & Co., Ltd.*, 27, The Bund, Shanghai, China  
\*PETERS, RALPH W., member (1927), partner, *Haskins & Sells*  
320 Szechuen Rd., Shanghai, China

### Cuba

- BASSIN, T. A., member (1921), with *Price, Waterhouse & Co.*  
Aguiar 71, Havana, Cuba  
\*FIELD, WILLIAM P., member (1919), partner, *William P. Field & Co.*  
Edificio Bacardi, 617 Monserrate, 55, Havana, Cuba  
GREEN, GEORGE EWIN, member (1931), partner, *Deloitte, Plender, Haskins & Sells*, Edificio de la Lonja 511-516, Havana, Cuba  
\*PHELAN, JOHN B., member (1917), *John B. Phelan*  
528 Lonja Bldg., Havana, Cuba  
\*ST. AMOUR, JAMES A., associate (1923)  
Royal Bank of Canada, Havana, Cuba

### England

- \*CHALK, A. L. CRAMPTON, associate (1926), not in practice. Comptroller,  
*Standard Telephones & Cables, Ltd.*  
Oakleigh Road, New Southgate, London, England

## American Institute of Accountants Year-Book

- \*CRAGGS, G. SOMERVILLE, member (1916)  
3, London Wall Bldgs., London E. C. 2, England  
DAWSON, ERNEST G., associate (1922), not in practice.  
94 Swanland Road, Hesse, E. Yorks., England  
\*LORD, R. H., member (1916), partner, *J. B. Boyd, Wrigley & Co.*  
55 Brown St., Manchester, England  
\*PAGE, FREDERICK PALMER, member (1916), not in practice.  
35 Henley Rd., Ipswich, England  
PRINCE, CECIL N., member (1921), not in practice. With *Spiers & Pond,*  
*Ltd.*, 35 New Bridge St., London, E. C. 4, England  
\*WHITTINGDALE, THOMAS Y., member (1930), [associate 1927], partner, *Whit-*  
*tingdale & Robins*, Manfield House, 376 Strand, London, W. C., England

### France

- \*BARBER, EDGAR M., member (1916), not in practice. Special Agent, *United*  
*States Treasury Dept.*, 2 Avenue Gabriel, Paris, France  
BLANCHET, JOSEPH ULRIC, member (1924), not in practice.  
c/o Hotel de France, Oust, Arriege, France  
\*DELLSCHAFT, FREDERICK, member (1916), not in practice.  
7 rue Juliette-Lamber, Paris (17), France  
\*SEATREE, W. ERNEST, member (1916)  
22, rue Raynouard, Paris (16), France  
TOWNSEND, DAVID E., member (1927), [associate 1917], not in practice.  
c/o Barclay Banks (France), Ltd., Promenade des Anglais, Nice, A. N., France  
\*WEBSTER, GEORGE R., member (1916), not in practice.  
14 rue Cognacq Jay, Paris, France  
YOUNG, CHARLES, member (1918), [associate 1917], partner, *Stagg, Mather,*  
*Hough & Young*, 52 Avenue des Champs Elysees, Paris, France

### Germany

- \*LOVIBOND, ARTHUR M., member (1916), partner, *Haskins & Sells*  
6a Bellevue Strasse, Berlin, Germany

### Hawaii

- \*GREANEY, EDWARD J., member (1934), partner, *Tennent, Greaney & Wallace*  
434 Dillingham Transportation Bldg., Honolulu, T. H.  
\*HUNTER, EDWIN ENGLAND, member (1922), with *Young, Lamberton & Pear-*  
*son*, 414 Castle & Cooke Bldg., Honolulu, T. H.  
\*LAMBERTON, J. K., member (1922), partner, *Young, Lamberton & Pearson*  
414 Castle & Cooke Bldg., Honolulu, T. H.  
\*PEARSON, FREDERICK GEORGE, member (1922), partner, *Young, Lamberton*  
*& Pearson*, 414 Castle & Cooke Bldg., Honolulu, T. H.

### Mexico

- LYNDE-LOCKWOOD, JOHN, member (1916), *J. Lynde-Lockwood*  
2a Capuchinas No. 37, Mexico, D. F.  
THISTLETHWAITE, A. J. H., member (1931), with *Deloitte, Plender, Haskin*  
*& Sells*, Edificio La Nacional, Avenida Juarez, Mexico, D. F.

### Philippine Islands

- \*HERRIDGE, JAMES R., member (1923), with *Henry Hunter Bayne & Co.*  
218 National City Bank Bldg., Manila, P. I.  
\*HURST, C. HARVEY, associate (1925), not in practice. With Treasury Dept.,  
*Division of Disbursement*, 420 National City Bank Bldg., Manila, P. I.  
\*JONES, J. WELDON, member (1928), not in practice. Auditor of the Philippine  
Islands, Manila, P. I.



### *Geographical List of Members and Associates*

- \*LARKIN, W. W., member (1922), partner, *Clarke & Larkin*  
308 Masonic Temple, Manila, P. I.
- \*PAGE, P. S., member (1927), partner, *White, Page & Co.*  
National City Bank Bldg., Manila, P. I.
- \*WHITE, C. P., member (1927), partner, *White, Page & Co.*  
National City Bank Bldg., Manila, P. I.

#### **Puerto Rico**

- \*CHENAULT, LAWRENCE R., associate (1926), not in practice. Ass't Professor  
of Economics, *University of Puerto Rico*, Rio Piedras, P. R.
- \*WAYMOUTH, WILLIAM A., member (1932); [associate 1931], partner, *Sparrow,*  
*Waymouth & Co.*, P. O. Box 54, San Juan, P. R.

#### **Scotland**

- \*BARR, GEORGE MILLAR, member (1922)  
11 Leslie St., Pollokshields, Glasgow, Scotland
- \*BEVERIDGE, FREDERICK, associate (1918)  
223 St. John's Rd., Corstorphine, Edinburgh, Scotland

# AMERICAN INSTITUTE OF ACCOUNTANTS

Proceedings of the Annual Meeting Held at  
Boston, Massachusetts

October 15 and 17, 1935

TUESDAY, OCTOBER 15, 1935—FIRST SESSION

The regular annual meeting of the American Institute of Accountants was called to order at 10:05 a. m., October 15, 1935, at the Copley-Plaza hotel, Boston, Massachusetts. George Armistead, president, occupied the chair.

C. Leslie Glenn, pastor of Christ Church, Cambridge, Massachusetts, offered the invocation.

Homer N. Sweet, president of the Massachusetts Society of Certified Public Accountants, extended a welcome to those present. He reported the death of Harvey E. Guilfoyle, president of the Dominion Association of Chartered Accountants, on his way to attend the Institute's annual meeting.

The following resolution was adopted:

WHEREAS, the American Institute of Accountants has learned with deepest sorrow of the death of Harvey E. Guilfoyle, president of the Dominion Association of Chartered Accountants, and

WHEREAS, Mr. Guilfoyle has been known to his many friends in the United States as one of the greatest contributors to the progress of accountancy in Canada, and

WHEREAS, his hospitality and cordiality to members of the American Institute of Accountants have greatly strengthened the bonds of friendship between the professional bodies in the two countries; now therefore be it

RESOLVED, That the American Institute of Accountants spread upon its minutes this expression of its grief at the loss of an esteemed friend and an outstanding fellow practitioner, and be it further

RESOLVED, That copies of this preamble and of these resolutions be sent to the Dominion Association of Chartered Accountants with a request that a copy be transmitted to Mr. Guilfoyle's family.

Minutes of the annual meeting of 1934, as printed in the 1934 yearbook, were unanimously approved.

The president read his report \* to the membership.

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

## *Annual Meeting, 1935*

Philip Cabot, professor of public utility management, of the Graduate School of Business Administration, Harvard University, delivered an address entitled *Government and Business*.\*

It was moved by Anson Herrick, California, that the appreciation and gratitude of the Institute be extended to Professor Cabot for his address.

The motion was seconded and carried.

The chair introduced Winthrop L. Carter, New Hampshire, president of the New England Council, who read a paper on *Industrial Management and Accounting*.†

At the conclusion of Mr. Carter's address, W. Sanders Davies, New York, moved that the thanks of the Institute be extended to Mr. Carter.

The motion was seconded and carried.

The meeting adjourned at 12:45 p. m.

### TUESDAY, OCTOBER 15, 1935—SECOND SESSION

The meeting was called to order at 2:45 p. m., President George Armistead presiding.

The chair introduced Arthur Andersen, Illinois, who addressed the meeting on *Present-day Problems Affecting the Presentation and Interpretation of Financial Statements*.†

Percival F. Brundage, New York, moved that a vote of thanks be extended to Mr. Andersen for his address.

The motion was seconded and carried.

The meeting then went into executive session and the chair requested all persons not members of the Institute to retire from the room.

The secretary read communications from Emil S. Fischer and A. J. H. Thistlethwaite, members of the Institute in Tientsin, China, and Juarez, Mexico, respectively, and from Roberto Casas-Alatriste, past president of the Institute of Certified Public Accountants of Mexico, extending their greetings to the Institute in annual meeting.

The secretary read the report ‡ of the council.

It was moved that the report be received.

The motion was seconded and carried.

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\* See *The Journal of Accountancy*, December, 1935.

† See *The Journal of Accountancy*, November, 1935.

‡ Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

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It was announced that the minute book of the council was on the table for the inspection of members.

Frederick B. Andrews, Illinois, moved that the recommendations included in the report of council be considered.

The motion was seconded and carried.

P. W. R. Glover, New York, moved that the following resolutions be adopted:

RESOLVED, That the merger plan agreed upon by the committees of the Institute and the Society is approved as a reasonable basis for the merger of the two national organizations; and be it further

RESOLVED, That the recommendation of the special committee on co-operation with other organizations for change in article II, sections 4 and 5, of the by-laws, and the addition of a new article XVI, be adopted.

Anson Herrick, California, seconded the motion.

After discussion the chair ruled that a vote would be taken separately on each of the two resolutions offered by Mr. Glover.

It was moved and seconded that the first resolution be approved.

The motion was carried.

It was moved that the second resolution be adopted, and the motion was seconded.

Philip S. Suffern, New York, offered as an amendment to the resolution substitution of the word "approved" for the word "adopted."

Mr. Glover accepted the amendment to his resolution. The amendment was seconded and was carried.

Harold A. Mock, Massachusetts, moved that the resolution, as amended, be tabled. The motion was seconded, was put to vote and was lost.

W. Sanders Davies, New York, moved, as a substitute for the second suggested resolution, that the recommendation of the special committee on coöperation with other organizations be approved, that the by-laws in conflict with that report be rescinded and that amendments to the by-laws be adopted reading as follows:

### ARTICLE II

Section 4. The following persons may qualify for examination and election as members of the Institute provided that they be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

(a) Associates who shall meet the requirements stated in the following paragraphs of this section.

(b) Accountants in practice who shall have been in practice on their

## *Annual Meeting, 1935*

own account or in the employ of a practising public accountant: (1) for not less than five years next preceding the date of application; or (2) for not less than ten years, at least one year of which shall have next preceded the date of application; or

(c) Accountants who shall have been engaged in accountancy instruction in schools recognized by the board of examiners for a period of not less than five years next preceding the date of application, provided

(d) Continuity of an applicant's public accounting practice, or experience in accountancy instruction may be considered unbroken by a temporary interruption consisting of activities in the opinion of the board of examiners equivalent to public accounting, or accountancy instruction, but the period of such interruption shall not be considered as a part of the five years' practice, or experience in accountancy instruction, and further provided

(e) After January 1, 1936, no applicant shall be admitted as a member unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America or of the District of Columbia.

Section 5. The following persons may qualify for examination and election as associates of the Institute, provided, that they shall be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

(a) Accountants in practice who shall have been in practice on their own account or in the employ of a practising public accountant for not less than two years at least one year of which shall have next preceded the date of application; or

(b) Accountants who shall have been engaged in accountancy instruction in schools recognized by the board of examiners for a period of not less than three years next preceding the date of application, provided

(c) After January 1, 1936, no applicant shall be admitted as an associate unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America or of the District of Columbia.

### ARTICLE XVI

The Institute shall invite presidents of the recognized societies of certified public accountants in the several states and territories of the United States of America and the District of Columbia to form an advisory council of society presidents.

The advisory council shall at all times consist of the state society presidents then holding office in their respective societies, but if a member of the advisory council is unable to attend a meeting of the advisory council a member of his society may be designated by the society to represent him at the meeting.

At least once in each year the Institute shall convene the advisory council which shall choose its own chairman and secretary. A majority of the members of the advisory council shall constitute a quorum.

The advisory council shall consider matters submitted to it from time to time by the council of the Institute and in its discretion shall make recommendations to the council of the Institute. A full report of the transactions of the advisory council shall be submitted to the membership of the Institute at the same time as committee reports.

The motion was seconded and carried unanimously.

Clem W. Collins, Colorado moved that the following resolution be adopted:

WHEREAS, the special committee on coöperation with other organizations has reported progress and is arriving at a plan for one national organization; and

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WHEREAS, for the purpose of carrying out certain parts of such plan certain amendments to the by-laws of the Institute have been proposed for submission to the members of the Institute for the required mail vote thereon; and

WHEREAS, it is desirable to continue negotiations for the purpose of accomplishing the end of one national organization; now be it

RESOLVED, That the special committee on coöperation with other organizations be authorized and instructed to study the question of regional representation and any other matters, and to continue negotiations for the purpose of agreeing upon a plan of merger to bring about one national organization, and to report its recommendations at this annual meeting or any adjournment thereof.

The motion was seconded and carried.

Warren W. Nissley summarized the report \* of the auditors.

It was moved and seconded that the report of the auditors be received.

The motion was carried.

The report \* of the committee on by-laws was read.

It was moved that the report be not adopted. The motion was seconded and, after discussion, was put to vote, but was lost.

It was moved that the report of the committee on by-laws be approved and that the suggested amendment to the by-laws contained therein be submitted to the membership by mail ballot.

The motion was seconded and carried unanimously.

The meeting adjourned at 5:35 p. m., to reconvene on October 17th.

### THURSDAY, OCTOBER 17, 1935—FIRST SESSION

The meeting was called to order at 10:15 a. m., President George Armistead presiding.

The first order of business was the election of officers, members of council and auditors.

The chair appointed the following tellers:

Eric L. Kohler, chairman, Illinois  
Eric A. Camman, New York  
John K. Mathieson, Pennsylvania

The chair explained the method of voting.

The report \* of the committee on nominations was presented. The report proposed the name of Robert H. Montgomery, New York, for president of the Institute.

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

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Eric A. Camman, New York, spoke in favor of the election of Will-A. Clader, Pennsylvania, an independent nominee, as president of the Institute. The following members also spoke in favor of Mr. Clader's election: William H. James, Georgia; Berl G. Graham, Ohio; Spaulding F. Glass, Washington, D. C.

It was moved that the nominations be closed and that the members present cast their ballots for the election of president.

The motion was seconded and carried.

The members cast their votes and the tellers retired from the room to count the ballots.

On motion duly seconded and carried, the meeting then proceeded to the election of the following officers and auditors named in the report of the committee on nominations, who were not opposed by independent nominees;

VICE-PRESIDENTS:

William B. Franke, New York  
Norman L. McLaren, California

TREASURER:

Arthur W. Teele, New York

AUDITORS:

Warren W. Nissley, New York  
R. G. Rankin, New York

It was moved that the nominations be closed.

The motion was seconded and carried.

It was moved that the members refrain from voting and that the secretary cast one ballot for those named.

The motion was seconded and carried.

The ballot was cast and the chair announced the election of Messrs. Franke and McLaren, vice-presidents; Mr. Teele, treasurer and Messrs. Nissley and Rankin, auditors of the Institute, for the ensuing year.

The tellers reported the following result of ballots cast for the election of president for the ensuing year:

Robert H. Montgomery, New York.....	1,210
Will-A. Clader, Pennsylvania.....	438

The chair announced the election of Robert H. Montgomery as president of the Institute, and requested John B. Niven and William H. West to escort the president-elect to the chair.

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Colonel Montgomery assumed the chair and expressed his thanks for the honor conferred upon him.

He then called for nominations for members of council.

The report of the committee on nominations was presented, proposing the following for election as members of council for five years:

Arthur H. Carter, New York  
P. W. R. Glover, New York  
J. E. Hutchinson, Jr., Texas  
Wayne Kendrick, District of Columbia  
William A. Paton, Michigan  
Maurice E. Peloubet, New Jersey  
C. Oliver Wellington, New York

The secretary read the names of the following who had been independently nominated for election as members of council for five years:

Wayne Kendrick, District of Columbia  
Orlando C. Moyer, Massachusetts  
Maurice E. Peloubet, New Jersey  
William J. Taylor, Ohio  
C. Oliver Wellington, New York  
Frank L. Wilcox, Texas  
Ernest E. Wooden, Maryland

It was moved that the nominations be closed.

The motion was seconded and carried. The members cast their ballots and the tellers retired to count the votes.

The president introduced William B. Franke and Norman L. McLaren, vice-presidents elect.

The president then spoke of his hopes for the Institute during his term of office.

The chair introduced Ralph T. Crane, New York, president, Investment Bankers Association of America, who spoke on *The Practical Effects of the Securities Act*.\*

Upon motion duly seconded a rising vote of thanks was extended to Mr. Crane.

On behalf of the Texas Society of Certified Public Accountants, George Armistead extended an invitation to the Institute to hold its 1936 annual meeting in Dallas. Invitations were also received from public officers and others in Texas.

\* See *The Journal of Accountancy*, November, 1935.



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The tellers reported that the following members had received a majority of the votes cast for seven members of council for five years:

Wayne Kendrick, District of Columbia . . . .	1,604
C. Oliver Wellington . . . . .	1,536
Maurice E. Peloubet . . . . .	1,449
William A. Paton . . . . .	1,301
P. W. R. Glover . . . . .	1,180
Arthur H. Carter . . . . .	1,138
J. E. Hutchinson, Jr. . . . .	1,045

The chair announced the election of Messrs. Kendrick, Wellington, Peloubet, Paton, Glover, Carter and Hutchinson as members of council for five years.

The chair announced that there were three vacancies on the council for a term of one year and asked for nominations of two members from the floor. It was announced the report of the committee on nominations proposed the election of Edwin H. Wagner, for a term of one year to fill one vacancy.

John N. Aitken, Jr., Pennsylvania, placed in nomination George M. Thompson, California, and Charles F. Rittenhouse, Massachusetts, for membership of council for one year to fill vacancies caused by the resignation of two members of council.

It was moved and seconded that the nominations be closed and that the secretary be instructed to cast one ballot for those named.

The motion was carried.

The ballot was cast and the chair announced the election of Messrs. Wagner, Thompson and Rittenhouse as members of council for one year.

The next order of business was the election of five members of the committee on nominations.

Anson Herrick, California, placed in nomination the following members:

Allan Davies, New York  
Rodney D. White, Washington  
Fred J. Duncombe, Illinois  
Henry S. Puder, New Jersey  
H. W. Hennegin, Arkansas

Ernest H. Griswold, Massachusetts, placed in nomination  
Harold A. Mock, Massachusetts.

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The name of Harold B. Hart, New York, was also placed in nomination.

It was moved that the nominations be closed and that those present cast their votes for five of the nominees mentioned.

The motion was seconded and carried.

The meeting recessed for luncheon at 1 p. m.

THURSDAY, OCTOBER 17, 1935—SECOND SESSION

The meeting was called to order at 2:30 p. m., President Montgomery presiding.

C. F. Milledge, Texas, spoke in support of Mr. Armistead's invitation to the Institute to hold its 1936 annual meeting at Dallas.

It was moved that the 1936 meeting be held at Dallas. The motion was seconded and carried.

Norman L. McLaren, California, on behalf of accountants of California, invited the Institute to meet in California in 1938.

Invitations were also received from Tennessee and Michigan to meet in those states at some future date.

Frederick H. Hurdman, New York, chairman of the special committee on coöperation with other organizations, reported that his committee had not been able to complete its investigation and consideration of certain matters related to the plan for merger of the Institute and the American Society, as instructed at the annual meeting on October 15, 1935, and moved that at the close of the present session the meeting adjourn to reconvene at the Shoreham hotel, Washington, District of Columbia, at 10 a. m., Monday, January 6, 1936.

The motion was seconded and carried.

The chairman introduced George O. May, New York, who delivered an address on *The Influence of Accounting on Development of an Economy*.\*

On motion duly seconded a rising vote of thanks was extended to Mr. May for his address.

Eric A. Camman, New York, reported the following result of the ballots cast for five members of the committee on nominations:

Rodney D. White, Washington . . . . .	945
Allan Davies, New York . . . . .	927
Fred J. Duncombe, Illinois . . . . .	901

\* See *The Journal of Accountancy*, 1936.

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H. W. Hennegin, Arkansas.....	847
Henry S. Puder, New Jersey.....	809
Harold A. Mock, Massachusetts.....	294
Harold B. Hart, New York.....	222

The president announced the election of Messrs. White, Davies, Duncombe, Hennegin and Puder as members of the committee on nominations for the ensuing year.

On motion duly seconded a rising vote of thanks was extended to the Massachusetts Society of Certified Public Accountants, Inc., and the Institute's committee on meetings for the excellent arrangements which had been made for the Institute's annual meeting in Boston.

The meeting adjourned at 2:35 p. m. to reconvene at 10 a. m., Monday, January 6, 1935, at the Shoreham hotel, Washington, District of Columbia.

### SESSION OF MONDAY, JANUARY 6, 1936

The meeting reconvened at the Shoreham hotel, Washington, District of Columbia, at 10:15 a. m., January 6, 1936. Robert H. Montgomery, president of the Institute, occupied the chair.

The chairman announced that this meeting was a continuation of the annual meeting of the Institute. He extended a cordial welcome to presidents and other representatives of state societies of certified public accountants who had been invited to the meeting, and offered them the privilege of the floor.

The first order of business was the report of the special committee on coöperation with other organizations. Frederick H. Hurdman, chairman of that special committee, read a report\* dated December 6, 1935, which had been distributed to all members of the Institute in pamphlet form. He stated that this report had been transmitted to the chairman of the American Society of Certified Public Accountants' special committee on one national organization, with a request for a definite statement from the American Society before January 6th, to the effect that the governing body of the Society was willing or unwilling to recommend the plan of merger under discussion to the membership of the Society. He reported that no statement on this question had been received from the American Society. He also reported the

\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

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following results of a questionnaire sent to the membership of the Institute on the desirability of changing the name of the organization so as to include the words "certified public accountants": Out of 1085 replies 385 had voted in favor of the change of name, 667 were opposed to the change and 35 were indifferent.

On motion duly seconded the report was accepted.

The following amendment to the by-laws recommended in the report was then presented to the meeting for consideration:

Add to article XI, section 1 (a) the following paragraph:

"Before making its nominations the committee on nominations shall send, to all the members of the Institute in those states from which, in the opinion of the committee, members should be elected to the council in that year, a questionnaire requesting the submission of names of members resident in the state concerned, who are eligible for election to the council. Nominees for the council shall be selected by the committee on nominations from among the names submitted in response to this request by members of the Institute in the states entitled to representation."

By means of motions properly seconded and adopted, the proposed amendment was amended by the addition of the words "within thirty days" in the fourth line between the words "submission" and "of names"; by the addition of the words "at least four months prior to the date of the annual meeting" in the second line between the words "send" and "to all," and by the elimination of the words "who are eligible" appearing in the fifth line.

Durand W. Springer, in offering a substitute to the amendment before the house, reported that the executive committee of the American Society of Certified Public Accountants had been in session on January 5th, the first convenient opportunity which had occurred for a meeting of that body since the latest report of the Institute's committee had been available; that the executive committee had not felt justified in taking final action on the proposal for a merger on the basis of the Institute committee's report, but that a communication to the members of the Society would be prepared and dispatched in the near future. The text of Mr. Springer's substitute amendment to the by-laws of the Institute was as follows:

Amend the by-laws by substituting for article VII, section 1 (a) the following:

**ARTICLE VII**

Section 1. The governing body of the Institute shall be a council.

(a) For the purpose of affording a wide-spread distribution of membership therein the members of the Institute shall be allocated to districts as follows: Any state having a membership in the Institute of 100 shall be

## *Annual Meeting, 1935*

designated as a numbered district. Other states shall be grouped according to location and membership so as to secure as contiguous a relationship as possible with a membership therein of not less than seventy-five. Each district shall be entitled to one member in the council, to a second member when the membership therefrom in the Institute reaches 250, with an additional council member for each 150 additional Institute members until the Institute membership from that district reaches 1,000, and thereafter the district shall be entitled to one additional member for each 250 additional Institute members.

Amend article VII, section 5 by substituting the word "election" for the word "meeting" in lines 4 and 10.

Amend article XI, section 1 (a) and (c) by deleting the words "and members of the council" in line 1 of each subsection.

Amend article XI, section 2 by deleting the words "members of the council" in lines 1, 3, 6 and 7.

Amend article XI, section 3 by deleting the words "members of the council" in line 1.

Amend article XI by adding a new section reading as follows:

Sec. 4. In the first election council members shall be divided into four groups. The first group shall consist of district one and all alternate odd numbered districts. The first council member in each district from that group shall be elected for one year. The second group shall include district two and all alternate even numbered districts. The first council member in each district from that group shall be elected for two years. The third group shall include district three and all alternate odd numbered districts. The first council member in each district from that group shall be elected for three years. The fourth group shall include district four and all alternate even numbered districts. The first council member from each district in that group shall be elected for four years. Districts entitled to more than one member shall allocate them to the several groups on as even a basis as numbers will permit. After the first election members of the council shall be elected for a period of four years. Nominations for council members shall be made by mail ballot furnished by the secretary to the members of the district from which elections are to be held. The two nominees from each district for each place to be filled receiving the greatest number of votes in the nominating ballot shall be the candidates placed on the election ballot. Election ballots shall be mailed by the secretary to all members in the districts from which elections are required. All nomination or election ballots shall be counted if mailed within thirty days of the date of their issuance.

The substitute amendment was seconded, was put to vote and was defeated.

The original amendment was then put to vote and was carried by 53 to 4 of the members present.

Mr. Hurdman, after stating that the duties of the special committee on coöperation with other organizations had been completed and that there remained nothing further for the committee to do, requested that the committee be discharged.

It was moved and seconded that the committee be discharged.

Will-A. Clader moved as an amendment to the motion that the committee be discharged with an expression of sincere appreciation of the difficulty of its labors and the excellent work which it had performed.

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The amendment was duly seconded and carried, and the original motion including the amendment was carried.

It was moved and seconded that a synopsis of the work of the special committee on coöperation with other organizations be prepared by the executive committee and distributed to the profession throughout the country.

The motion was seconded and was carried.

The secretary read a report on the activities of the Institute since the annual meeting at Boston in October, 1935.

On motion duly seconded it was resolved that the report be printed, either in the *Bulletin* or as a separate document, and be distributed to the members of the Institute and of the advisory council of state society presidents.

It was announced that the initial meeting of the advisory council of presidents or duly designated representatives of state societies of certified public accountants would be convened at 3 p. m.

On motion of J. M. Bowlby, representing the Illinois Society of Certified Public Accountants, seconded by C. F. Milledge, representing the Texas Society of Certified Public Accountants, the state society representatives present voted to invite any member of the Institute who might desire to do so to attend the advisory council meeting.

The meeting adjourned sine die at 12:30 p. m.

## MEETING OF ACCOUNTANCY EXAMINERS

The customary meeting of accountancy examiners, held in conjunction with the Institute's annual meeting each year, was called to order at 8:25 p. m., October 16, 1935. Maurice E. Peloubet, chairman of the Institute's board of examiners, occupied the chair.

The following state boards of accountancy were represented:

Arkansas	New York
California	Oklahoma
Connecticut	Pennsylvania
Georgia	Tennessee
Michigan	Texas
Missouri	Virginia
New Jersey	West Virginia

### *Annual Meeting, 1935*

The chairman introduced Roy B. Kester, New York, who read a paper entitled *The Nature of C. P. A. Examinations and Methods of Preparation Therefor*.\*

The following persons led discussion of Professor Kester's paper: Horace P. Griffith, Pennsylvania; Walter N. Dean, New York; Frederick B. Andrews, Illinois. The following also participated in the discussion: Warren W. Nissley, New York; Durand W. Springer, Michigan; Edward Fraser, Missouri.

The chairman announced that the Institute's board of examiners had tentatively agreed to supply cooperating state boards in the November, 1935, examinations, with an outline of the principal points covered by the questions for the guidance of state boards which mark their own papers.

It was moved and seconded that a vote of thanks be extended to the speakers.

The motion was carried.

The meeting adjourned at 10:30 p. m.

### ROUND-TABLE DISCUSSIONS

Round-table discussions were arranged for those who did not participate in golf or other recreation on Wednesday, October 16th, and similar discussions took place on October 17th. Following are the subjects which were discussed, and the leaders of discussion.

#### WEDNESDAY, OCTOBER 16TH:

*Federal Revenue Act of 1935.* Leader: Frank L. Wilcox, Texas.

*Inventory Controls in Manufacturing Businesses.* Leader: Philip N. Miller, New York.

*Organization and Administration of the Public Accountant's Office.* Leader: Berl G. Graham, Ohio.

*Valuation of Ownership Interests in Going Businesses.* Leader: Ernest E. Wooden, Maryland.

*Plant Accounts and Depreciation Policies.* Leader: David B. Galloway, Massachusetts.

*Earned Surplus, Capital Surplus and No-Par Stock.* Leader: Charles O. Passmore, Illinois.

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\*See *The Journal of Accountancy*, November, 1935.

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*Retail Store Accounting as Aid to Management.* Leader: J. P. Friedman, New York.

*Audit Reports.* Leader: Lincoln G. Kelly, Utah.

THURSDAY, OCTOBER 17TH:

*Audit Certificates.* Leader: James Willing, Massachusetts.

*Detailed Audits and Fraud Detection.* Leader: William D. Cranstoun, New York.

*Accounting Requirements for Federal Registration of Securities.* Leaders: C. Oliver Wellington, New York, Andrew Stewart, New York, and Rodney Fielding Starkey, New York.

*Federal Tax Problems of Parent and Controlled Corporations.* Leader: T. G. Thurston, Indiana.

ENTERTAINMENT

The annual banquet was held at 7:30 p. m., October 17, 1935, at the Copley-Plaza hotel, Boston, Massachusetts. Homer N. Sweet, president of the Massachusetts Society of Certified Public Accountants, Inc., and chairman of the Institute's committee on meetings, acted as toastmaster.

Music was provided during the banquet.

The following speakers were introduced: Arthur Lee Kinsolving, rector of Trinity Church, Boston, Massachusetts; George Armistead, Texas, retiring president of the Institute; H. Anthony Dyer, Providence, Rhode Island; Alexander S. Banks, representative of the Institute of Accountants and Actuaries in Glasgow.

The toastmaster read greetings from Roberto Casas-Alatrisme, past president of the Institute of Certified Public Accountants of Mexico; Emil S. Fischer and William P. Field, members of the Institute in China and Cuba, and W. F. Weiss, New York.

The toastmaster presented Robert H. Montgomery, newly elected president of the Institute.

A vote of thanks was extended to the committee on credentials for their able work during the annual meeting.

The banquet was followed by dancing.



### *Annual Meeting, 1935*

On Monday, October 14th, a luncheon was arranged for the ladies in the Sheraton room of the Copley-Plaza hotel.

In the afternoon there was a sightseeing trip to Harvard and Radcliffe colleges and other places of interest in Cambridge.

At 8:30 in the evening a reception was held in the Salon of the Copley-Plaza for all those attending the meeting.

On Tuesday many of the ladies made an all-day trip to Salem, including a visit to Marblehead and the House of Seven Gables. Luncheon was served at the Salem Country club, after which arrangements were made for bridge or golf. Luncheon was served for men at 1 p. m. in the Sheraton room of the Copley-Plaza.

At 7:30 p. m. members and guests attended a dinner dance in the Salle Moderne of the Hotel Statler.

Wednesday, October 16th, was devoted to recreation. Many members and guests took advantage of an all-day trip to Lexington, Concord and Sudbury, including a visit to the Louisa M. Alcott House and other points of interest. Luncheon was served at the Wayside Inn, Sudbury, at 1:30 p. m.

The Missouri golf trophy, for which competition was held at the Charles River country club, Newton Centre, on October 16th, was won by the team representing the Massachusetts Society of Certified Public Accountants, composed of J. B. Willing, James H. Cave, G. Wilson MacDow and Charles E. Masters, with a score of 371. The other prizes were awarded as follows: first gross, J. B. Willing; second gross, David B. Peter; first net, Joseph J. Pugh; second net, Henry W. Robbins; third net, Charles R. Whitworth; kickers, Erik J. Blomqvist; most sixes, Alan P. L. Prest.

In order that the ladies might have an opportunity for shopping and sightseeing no arrangements were made for their entertainment on Thursday.

## COUNCIL

REGULAR MEETING, MONDAY, OCTOBER 14, 1935

A regular meeting of council of the American Institute of Accountants was called to order at 10:10 a. m., October 14, 1935, in the Copley-Plaza hotel, Boston, Massachusetts.

The following were present:

George Armistead, *president*, in the chair  
John D. Cherrington, *vice-president*  
H. W. Hennegin, *vice-president*  
Arthur W. Teele, *treasurer*

F. B. Andrews	E. G. H. Kessler
M. H. Barnes	Paul K. Knight
R. O. Berger	Eustace LeMaster
Will-A. Clader	James P. McGregor
Charles F. Coates	Norman L. McLaren
Clem W. Collins	John K. Mathieson
W. Sanders Davies	Philip N. Miller
Stanley G. H. Fitch	John B. Niven
John F. Forbes	I. Graham Pattinson
William B. Franke	Charles F. Rittenhouse
James Hall	T. Edward Ross
James J. Hastings	Archie M. Smith
Anson Herrick	William R. Tolleth
Frederick H. Hurdman	A. F. Wagner
Lincoln G. Kelly	William H. West
A. P. Richardson, <i>editor</i>	
John L. Carey, <i>secretary</i>	

The chair accorded the privilege of the floor to the following committee chairmen who were present:

James Willing—committee on credentials  
Roy B. Kester—committee on education  
Homer N. Sweet—committee on meetings and special committee on federal corporation law  
J. N. Aitken, Jr.—committee on nominations  
Samuel J. Broad—special committees on accounting procedure and to revise federal reserve bulletin  
C. Oliver Wellington—special committee on coöperation with securities and exchange commission  
R. H. Montgomery—special committee on terminology

*Annual Meeting, 1935*

Minutes of the meetings of council, April 8th and August 23rd were approved.

The record of mail ballot No. 45, dated July 1, 1935, was approved. The chair explained that the name of one applicant for admission to the Institute included in mail ballot No. 45 had been removed from the list of those elected, upon the receipt of protests against his election by members of the Institute. The protests had been referred to the board of examiners, but after investigation the board had recommended that the applicant be elected.

In view of the board's recommendation it was moved that the applicant named be elected a member of the Institute. The motion was seconded and carried.

The treasurer summarized the accounts of the Institute.

It was moved that the accounts and the report of the auditors \* be received. The motion was seconded and carried.

A motion was made and seconded that unexpended balances in the several accounts be applied to liquidation of overdrawn items. The motion was carried.

The report of the secretary,\* which had been distributed to all members of council prior to the meeting, was accepted without reading.

The council next considered recommendations in the report of the board of examiners.\* The first recommendation was that the rules of the board of examiners be amended in the following particular:

That the sentence reading as follows:

"Applicants who shall have passed the examination in two subjects shall have the right, on payment of the required fees, to be re-examined, within a limited period, in the third subject."

be amended by the addition of the following sentence:

"Applicants who shall have passed the examination in accounting theory and practice (both parts) shall have the right, on payment of the required fees, to be re-examined, within a limited period, in the remaining two subjects."

On motion duly made and seconded the council amended the rules of the board of examiners in accordance with this recommendation.

The second recommendation was that the income of the Elijah

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

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Watt Sells Scholarship Fund be expended in the purchase of gold and silver medals to be awarded to the two candidates obtaining the highest grades in the Institute's examinations at each of the spring and fall sessions.

On motion duly seconded the recommendation was adopted.

The third recommendation of the board was that the phrase "examination fee" as it appears in the rules of the board of examiners be changed to "application fee."

On motion duly seconded the council approved the recommendation and amended the rules of the board accordingly.

The fourth recommendation was that the refund of initiation fees be continued during the fiscal year, 1935-1936, and that at the first opportunity the by-laws be amended so as to eliminate the initiation fees entirely.

Upon motion duly seconded the recommendation was approved and the council authorized refund of initiation fees in conjunction with applications for admission to the Institute received during the fiscal year 1935-1936.

On motion duly seconded the council referred to the committee on by-laws the suggestion that as soon as practicable initiation fees be eliminated entirely.

On motion duly seconded the report of the board of examiners was accepted.

The supplementary report of the board of examiners recommending the election of forty-five members and nine associates and the advancement of two associates to membership was presented.

It was moved that the report be accepted and the applicants named be elected in accordance with the recommendations of the board.

The motion was seconded and carried.

The chair reported that in response to an inquiry he had ruled that applicants elected as members at the present meeting of council would be entitled to vote as members of the Institute in the elections to be held Thursday, October 17th.

On motion duly seconded the council approved the action of the president as stated.

The secretary read the report of the executive committee.\*

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

### *Annual Meeting, 1935*

It was moved that the report be received, and the motion was seconded and carried.

In accordance with a recommendation in the report of the executive committee it was moved that the following resolution be adopted:

RESOLVED, That the committee on by-laws of the Institute be instructed to prepare the necessary amendments to the by-laws to give effect to the recommendations made by the special committee on coöperation with other organizations, and that such amendments be submitted to the Institute and acted upon in accordance with the Institute's by-laws.

The motion was seconded.

After discussion it was moved as a substitute motion that the opinion of counsel be obtained immediately as to the legality of submitting a proposed amendment to the by-laws for approval of the members present at an annual meeting, without prior written notice of the intention to submit such proposal.

The motion was seconded and was carried.

It was moved that the secretary be requested to obtain counsel's opinion on this matter by telephone and that further consideration of the executive committee's report be deferred for later action at the council meeting in session.

The motion was seconded and carried.

On motion duly seconded the council recessed until 2 p. m.

The meeting reconvened at 2:40 p. m.

The secretary reported that counsel had stated it as his considered opinion that amendments to the by-laws of the Institute could properly be introduced on the floor of an annual meeting without prior notice to the membership.

Mr. Teele, who had also spoken to counsel, confirmed the secretary's report.

Mr. Wagner pointed out, in order to avoid misunderstanding that the executive committee had not received the report of the special committee on coöperation with other organizations until the evening of October 13th, which had made it impossible to consult with counsel prior to the council meeting.

The council meeting recessed at 2:55 p. m. in order that the executive committee might consider the possibility of altering its report to the council in the light of the opinion of counsel which had been obtained.

Council reconvened at 3:20 p. m.

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Mr. Teele announced that the executive committee had amended that portion of its report to the council dealing with the report of the special committee on cooperation with other organizations. The secretary read the amended portion of that report, as follows:

"The executive committee, having carefully considered the recommendations of the special committee, is unanimous in concurring with the principles of the report by that committee and herewith transmits it to the council for consideration and action."

At the request of a member of council the specific recommendations of the special committee were reread.

On motion duly seconded it was moved that the recommendations of the special committee be referred to the annual meeting of the Institute.

The council next considered a recommendation in the report of the executive committee that the following resolution, adopted at a meeting of council, October 15, 1934, be rescinded:

"RESOLVED, That the committee on professional ethics be and is hereby empowered to submit to the special committee on accounting procedure for its opinion any question upon which the committee on professional ethics wishes advice, and thereupon the special committee on accounting procedure shall render to the committee on professional ethics a decision upon the questions so submitted."

A motion was made and seconded that the resolution be rescinded. After discussion the chair put the question and the motion was lost.

On motion duly seconded the council adopted the following resolutions, as recommended by the executive committee, expressing grief at the death of Elmer L. Hatter and Edward E. Gore:

The council of the American Institute of Accountants has learned with sorrow of the death of Elmer L. Hatter, a former vice-president of the American Institute of Accountants, a member of its council for many years, and for long chairman of its board of examiners. His services to the Institute and to the profession were of the first magnitude, and his devotion and loyalty to the highest principles in professional and private life were an inspiration to those who worked with him. Wherefore,

BE IT RESOLVED, That the council of the American Institute of Accountants hereby records its sensibility of the contributions to the accountancy profession made by Elmer L. Hatter and its deep sorrow at his death.

AND BE IT FURTHER RESOLVED that a copy of this preamble and these resolutions be transmitted to his family.

The death of Edward E. Gore has robbed the accountancy profession of one whose charm, tolerance and kindness had made him one who can not be replaced. His personal magnetism had made it possible for him to lead men to accomplishment. As president of the Institute, and as

## *Annual Meeting, 1935*

chairman of many of its committees, as well as in the civic work in which he was so active, he made substantial contributions to the welfare of his profession and his community. Wherefore,

BE IT RESOLVED, That the American Institute of Accountants spread upon its minutes its appreciation of the accomplishments and the personal attributes of Edward E. Gore, and its profound sorrow at his death.

AND BE IT FURTHER RESOLVED that a copy of this preamble and these resolutions be transmitted to his family.

On motion duly seconded the report of the executive committee was accepted and the acts of the executive committee during the past fiscal year were approved.

The reports \* of the following committees, which had been distributed in advance to all members of council, and contained no recommendations, were received:

- Committee on professional ethics
- Committee on federal legislation
- Special committee on accounting procedure
- Special committee on appointment of auditors
- Special committee on coöperation with bankers
- Special committee on development of the Institute
- Special committee on governmental accounting
- Special committee on inventories
- Special committee to revise federal reserve bulletin

The report of the committee on budget and finance\* was adopted.

The report of the committee on by-laws \* was referred by the council to the annual meeting of the Institute.

Roy B. Kester, chairman of the committee on education, briefly explained the reasons for the recommendations put forward in the report of his committee.

On motion duly seconded the council approved in general the recommendations of the committee, and requested the committee to proceed in its consideration of these matters and to present a more detailed report as to how the recommendations might be given effect.

The report of the committee on meetings \* was read.

On motion duly seconded it was accepted.

On motion duly seconded the council referred to the annual meeting of the Institute the report of the committee on nominations.\*

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

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John B. Niven, chairman of the committee on publication,\* summarized the report of that committee.

On motion duly seconded the report was received.

The report of the committee on state legislation \* was read and on motion duly seconded it was accepted.

The report of the special committee on administration of endowment \* was read and on motion duly seconded was accepted.

C. Oliver Wellington, chairman of the special committee on co-operation with the securities and exchange commission, summarized the report of his committee,\* which on motion duly seconded was received.

It was moved that the recommendations of the committee contained in the report be approved. The motion was seconded and carried.

A recommendation in the report of the special committee on terminology,\* which had been distributed in advance, that the council authorize distribution of mimeographed copies of the manuscript on accounting terminology as revised by the committee was considered by the council.

On motion duly seconded the report of the committee was accepted and the recommendation was adopted.

The chair called for nominations for the election of two members of the committee on nominations in accordance with the provision of article IX, section 2 (c) of the by-laws.

W. Sanders Davies placed in nomination the names of Walter Mucklow of Florida and Lincoln G. Kelly of Utah.

I. Graham Pattinson placed in nomination the name of Philip N. Miller of New York.

James J. Hastings placed in nomination the name of Anson Herrick of California.

A motion was made and seconded that the election be by ballot. The motion was carried.

The question was raised whether any of the nominees were members of council whose terms would expire within one year of the date of the council meeting.

It was announced that Mr. Herrick's term would expire one year from October 17, 1935.

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.



*Annual Meeting, 1935*

Attention was called to the following provision of article IX, section 2 (c) of the by-laws.

"Officers and other members of council whose terms expire within one year shall not be elected to the committee on nominations."

After discussion Mr. Hastings withdrew from nomination the name of Anson Herrick and substituted the name of Paul K. Knight of New York.

It was moved that nominations be closed and that the council proceed to the ballot.

The motion was seconded and it was carried.

The chair appointed Frederick B. Andrews, as chairman, and John D. Cherrington and Eustace LeMaster as tellers. The ballots were collected and the chairman of the tellers reported the votes cast as follows:

Philip N. Miller—19  
Walter Mucklow—17  
Lincoln G. Kelly—15  
Paul K. Knight—6

The chairman declared that Messrs. Miller and Mucklow were elected.

It was moved that it be the sense of the meeting that Mr. Miller, having received the greater number of votes, be designated temporary chairman of the committee on nominations.

The motion was seconded and carried.

The secretary presented the resignations of Harry M. Jay and S. L. G. Sutherland as members of the council.

On motion duly seconded the resignations were accepted.

The chair appointed James Hall, chairman, E. G. H. Kessler and J. P. McGregor as a committee of three to prepare the report of the council for submission to the annual meeting on the following day.

On motion duly seconded the meeting adjourned.

## COUNCIL

REGULAR MEETING, THURSDAY, OCTOBER 17, 1935

A regular meeting of council of the American Institute of Accountants was called to order at 3:45 p. m., Thursday, October 17, 1935, at the Copley-Plaza hotel, Boston, Massachusetts.

The following were present:

Robert H. Montgomery, *president*, in the chair

William B. Franke, *vice-president*

Norman L. McLaren, *vice-president*

F. B. Andrews

M. H. Barnes

R. O. Berger

Arthur H. Carter

Will-A. Clader

Charles F. Coates

Clem W. Collins

W. Sanders Davies

Stanley G. H. Fitch

John F. Forbes

P. W. R. Glover

Anson Herrick

Frederick H. Hurdman

J. E. Hutchinson, Jr.

Lincoln G. Kelly

Wayne Kendrick

E. G. H. Kessler

Paul K. Knight

Eustace LeMaster

James P. McGregor

John K. Mathieson

Philip N. Miller

John B. Niven

I. Graham Pattinson

M. E. Peloubet

Charles F. Rittenhouse

T. Edward Ross

Archie M. Smith

W. R. Tolleth

Archibald F. Wagner

Edwin H. Wagner

C. Oliver Wellington

A. P. Richardson, *editor*

John L. Carey, *secretary*

On motion duly seconded John L. Carey was reelected secretary of the Institute for the current year at the salary provided in the budget.

The following were unanimously elected members of the executive committee:

P. W. R. Glover

Frederick H. Hurdman

I. Graham Pattinson

C. Oliver Wellington

J. K. Mathieson

### *Annual Meeting, 1935*

The following were unanimously elected members of the committee on professional ethics:

William B. Franke, *chairman*  
Clem W. Collins  
Stanley G. H. Fitch  
Anson Herrick  
Edwin H. Wagner

The following were unanimously elected members of the board of examiners for a term of three years:

Percival F. Brundage  
Lincoln G. Kelly  
Charles E. Mather

John F. Kerslake was unanimously elected a member of the board of examiners for a term of one year, to fill a vacancy.

The chairman announced that the American Association of Public Accountants, predecessor of the Institute, held its first meeting on December 22, 1886, for the purpose of organizing, and was incorporated in 1887. He asked for authority to appoint a committee to celebrate fittingly the fiftieth anniversary of the foundation of the Institute's direct predecessor.

On motion duly seconded the president was authorized to appoint such a committee.

It was suggested that the celebration be held early in 1937.

The chairman presented a request from Durand W. Springer for the privilege of addressing the council. On motion duly seconded Mr. Springer was granted that privilege.

A motion was made and seconded that when the amendments to the by-laws approved at the annual meeting, October 17, 1935, were submitted to the membership for ratification by mail ballot they be accompanied by an explanation in such form and of such extent as the executive committee might deem wise.

The motion was carried.

Ada P. Bowen and Charles M. Smith were elected assistant secretaries for the current year.

Mr. Springer was then introduced to the council and spoke briefly on questions related to the proposed unification of the two national organizations.

Mr. Springer then withdrew from the meeting.

On motion duly seconded the meeting adjourned.

# AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

MEETING OF OCTOBER 17, 1935

The annual meeting of the American Institute of Accountants Foundation was held at 4:05 p. m., October 17, 1935, at the Copley-Plaza hotel, Boston, Massachusetts. John F. Forbes was appointed temporary chairman.

The following were present:

Frederick B. Andrews	Paul K. Knight
M. H. Barnes	Eustace LeMaster
Robert O. Berger	James P. McGregor
Arthur H. Carter	Norman L. McLaren
Will-A. Clader	John K. Mathieson
Charles F. Coates	Philip N. Miller
Clem W. Collins	Robert H. Montgomery
W. Sanders Davies	John B. Niven
Stanley G. H. Fitch	I. Graham Pattinson
John F. Forbes	Maurice E. Peloubet
William B. Franke	Charles F. Rittenhouse
P. W. R. Glover	T. Edward Ross
Anson Herrick	Archie M. Smith
Frederick H. Hurdman	W. R. Tolleth
J. E. Hutchinson, Jr.	Archibald F. Wagner
Lincoln G. Kelly	Edwin H. Wagner
Wayne Kendrick	C. Oliver Wellington
E. G. H. Kessler	John L. Carey, <i>secretary</i>

Minutes of the meeting of October 18, 1934, as printed in the 1934 yearbook, were approved.

The secretary announced that the minute book of the Foundation was on the table for the inspection of the members.

It was moved that the report \* of the auditors be received.

The motion was seconded and carried.

It was moved that the report \* of the committee on budget and finance, which had been distributed to members prior to the meeting, be adopted.

The motion was seconded and carried.

The secretary read the report \* of the board of trustees.

\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

*Annual Meeting, 1935*

It was moved that the report be accepted.

The motion was seconded and carried.

The following officers were unanimously elected for the ensuing year:

Robert H. Montgomery, *president*  
William B. Franke, *vice-president*  
Arthur W. Teele, *treasurer*  
John L. Carey, *secretary*

The following were unanimously elected members of the board of trustees for the ensuing year:

P. W. R. Glover, New York  
John K. Mathieson, Pennsylvania  
I. Graham Pattinson, New York  
C. Oliver Wellington, New York

The following were unanimously elected auditors of the Foundation for the ensuing year:

Warren W. Nissley, New York  
R. G. Rankin, New York

The meeting adjourned.

# AMERICAN INSTITUTE BENEVOLENT FUND, INC.

MEETING OF OCTOBER 17, 1935

The annual meeting of the American Institute Benevolent Fund, Inc., was called to order at 4:10 p. m., October 17, 1935, at the Copley-Plaza hotel, Boston, Massachusetts. John F. Forbes was appointed temporary chairman.

The following were present:

Frederick B. Andrews	Paul K. Knight
M. H. Barnes	Eustace LeMaster
Robert O. Berger	James P. McGregor
Arthur H. Carter	Norman L. McLaren
Will-A. Clader	John K. Mathieson
Charles F. Coates	Philip N. Miller
Clem W. Collins	Robert H. Montgomery
W. Sanders Davies	John B. Niven
Stanley G. H. Fitch	I. Graham Pattinson
John F. Forbes	Maurice E. Peloubet
William B. Franke	Charles F. Rittenhouse
P. W. R. Glover	T. Edward Ross
Anson Herrick	Archie M. Smith
Frederick H. Hurdman	W. R. Tolleth
J. E. Hutchinson, Jr.	Archibald F. Wagner
Lincoln G. Kelly	Edwin H. Wagner
Wayne Kendrick	C. Oliver Wellington
E. G. H. Kessler	A. P. Richardson, <i>secretary</i>

Minutes of the meeting of October 18, 1934, as printed in the 1934 yearbook, were approved.

It was moved that the report \* of the auditors be approved.

The motion was seconded and carried.

The secretary read the report \* of the board of trustees.

It was moved that the report of the board of trustees be accepted.

The motion was seconded and carried.

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

*Annual Meeting, 1935*

The following were elected members of the board of trustees for the ensuing year:

Charles B. Couchman, New York  
W. Sanders Davies, New York  
Frederick H. Hurdman, New York  
John B. Niven, New York  
I. Graham Pattinson, New York  
T. Edward Ross, Pennsylvania  
Arthur W. Teele, New York

The following were elected auditors of the Fund for the ensuing year:

Warren W. Nissley, New York  
R. G. Rankin, New York

The meeting adjourned.

# AMERICAN INSTITUTE BENEVOLENT FUND, INC.

## BOARD OF TRUSTEES

### MEETING OF OCTOBER 17, 1935

A duly called meeting of the board of trustees of the American Institute Benevolent Fund, Inc., was held at 4:17 p. m., October 17, 1935, at the Copley-Plaza hotel, Boston, Massachusetts. T. Edward Ross was appointed temporary chairman.

The following were present:

W. Sanders Davies  
Frederick H. Hurdman  
John B. Niven  
I. Graham Pattinson  
T. Edward Ross  
A. P. Richardson, *secretary*

John B. Niven was unanimously elected president of the Fund for the ensuing year and assumed the chair.

The following other officers were unanimously elected for the ensuing year:

I. Graham Pattinson, *vice-president*  
Arthur W. Teele, *treasurer*  
A. P. Richardson, *secretary*

The following were unanimously elected members of the committee on relief for the ensuing year:

Robert O. Berger, Illinois  
Stanley G. H. Fitch, Massachusetts  
John F. Forbes, California  
John K. Mathieson, Pennsylvania  
Archie M. Smith, Louisiana

The meeting adjourned.



# ADVISORY COUNCIL OF STATE SOCIETY PRESIDENTS

MEETING OF JANUARY 6, 1936

The initial meeting of the advisory council of presidents of state societies of certified public accountants, for which provision is made in article XVI of the by-laws of the Institute, as amended was called to order at the Shoreham hotel, Washington, D. C., at 3 p.m., January 6, 1936.

Robert H. Montgomery, president of the American Institute of Accountants, called the meeting to order, as temporary chairman, and announced that the first order of business would be the election of a permanent chairman and a secretary. James F. Hughes, president of the New York State Society of Certified Public Accountants, nominated William L. Clark, president of the Oklahoma Society of Certified Public Accountants, as permanent chairman of the advisory council. The nomination was seconded and Mr. Clark was duly elected. He assumed the chair and called for nominations for the office of secretary. Alfred N. Hilton, president of the Virginia Society of Public Accountants, was nominated by James M. Cumming, president of the Pennsylvania Institute of Certified Public Accountants, and was elected.

A roll call of presidents or accredited representatives of state societies was then taken. The following were present:

California—I. Graham Pattinson, representative  
Colorado—W. E. Hugins, representative  
Connecticut—Russell C. Everett, president  
Delaware—Clifford E. Iszard, president  
District of Columbia—Harold C. Anderson, president  
Florida—Ira J. Varnedoe, representative  
Georgia—S. B. Ives, representative  
Illinois—Joel M. Bowlby, representative  
Indiana—George S. Olive, representative  
Kansas—Harry E. Lunsford, representative  
Louisiana—Henry J. Miller, representative  
Maryland—Frank A. Shallenberger, president  
Massachusetts—Homer N. Sweet, president  
Michigan—William P. Isenberg, president  
Missouri—Harry E. Lunsford, representative  
New Hampshire—James Dwyer, representative

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New Jersey—Julius E. Flink, president  
New York—James F. Hughes, president  
North Carolina—George B. Poole, president  
Ohio—Hermann C. Miller, president  
Oklahoma—William L. Clark, president  
Pennsylvania—James M. Cumming, president  
Rhode Island—George B. Clegg, Jr., representative  
South Carolina—M. C. Patten, representative  
Tennessee—Harry M. Jay, representative  
Texas—C. F. Milledge, representative  
Virginia—Alfred N. Hilton, president  
Puerto Rico—William A. Waymouth, president

After lengthy discussion of recent events related to the proposed merger of the two national accounting organizations the advisory council adopted the following resolution:

"Resolved, that it is the opinion of the advisory council of state society presidents of the American Institute of Accountants that the special committee on coöperation with other organizations has labored diligently and well in the interest of bringing about a merger of the two national accountancy organizations for the purpose of developing a strong and united organization;

"That the efforts of said committee on coöperation merit the encouragement and praise of the advisory council; and

"That it is the sense of this council that the Institute continue its negotiations with the American Society to the end that a merger may be effected."

The following chairmen and representatives of committees of the Institute, who had been invited to be present at the meeting, spoke briefly, at the request of the chairman, on problems with which their committees were dealing:

Charles H. Towns, *chairman*, committee on state legislation.

C. Oliver Wellington, *chairman*, special committee on coöperation with securities and exchange commission.

Henry B. Fernald, representing the special committee on governmental accounting.

Charles B. Couchman, *chairman*, special committee on natural business year.

Samuel J. Broad, *chairman*, special committee to revise federal reserve board bulletin.

J. K. Mathieson, representing the special committee on social security act.

Maurice E. Peloubet, *chairman*, board of examiners.

The meeting adjourned at 6:15 P.M.

## **APPENDIX A**

**Reports of Officers, Auditors, Council, Board of  
Examiners, Committees, Board of Trustees of  
Foundation and of Benevolent Fund**

## Report of the President of the American Institute of Accountants

While we were all but about to begin the journey to this annual gathering we were saddened by the news of the passing of our good friend, Edward Everett Gore, who departed this life on the 19th of September, 1935. Mr. Gore was a former president of the American Institute of Accountants, serving from 1922 to 1924. Words fail me when I attempt to pay a tribute to this lovable man. Besides his abiding interest in this our profession, was his interest in the affairs of his city, his state and his country. He lived as he thought, with high ideals of citizenship and wherever he placed his foot he received the respect of all men. One had but to know him to see a man who was the embodiment of Christian charity, for "Charity," saith the great apostle, "suffereth long, and is kind; charity envieth not; charity vaunteth not itself, is not puffed up, doth not behave itself unseemly, seeketh not her own, is not easily provoked, thinketh no evil; rejoiceth not in iniquity, but rejoiceth in the truth. . . ." Our Eddie Gore has passed out by the way of all flesh, from the affections and the afflictions of this world, past life's Gethsemane, far out now into God's eternal day.

Two days hence I shall pass the office of president of the American Institute of Accountants to my elected successor. I do so with a feeling of relief from great responsibilities, but also with a heart full of gratitude that it was vouchsafed to me by my fellow workers to have the headship of this important and honorable guild. More than that, I am thankful beyond expression to those members of the Institute who have on committees and elsewhere unselfishly aided with their time and substance in the multiform activities of the Institute. Much has been committed to their care and much has been done well. Most reassuring is the evidence that these men, drawn from the body of the Institute's membership, are men of judgment not to be led afield by popular illusions, who pursue no phantasies and are respected wherever placed.

It seems to me that it would be very much a work of repetition to describe the activities of the Institute and attempt to dilate upon the work which has been so completely and interestingly

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reported upon by the committees and others having it in charge. Some circumstances have arisen which have made it necessary to create several special committees. The most of these have related to occurrences at the national capital—new legislation affecting matters with which our profession has to deal. Some of these special committees have been so recently appointed it is doubtful they may have at this time anything of consequence to report.

The activities of the Institute continue to widen, the intimate interest of the membership in all this goes on unabated and that recognition, as the predominant cultural force in the technics of accounting and auditing, is everywhere seen to increase. Our relations with organizations of accountants in other countries are cordial and we continue to exchange representatives at annual meetings as has been the custom in the past.

One thing I would commend to the careful consideration of my successor. I have just mentioned the intimate and continuing interest of the membership. To amplify this somewhat is to say that there are many most competent and circumspect members who yearn for an opportunity to serve. It should be given them, and systematically, as a reward for doing and suffering great things for a faith. And so far as is possible, preserving the established landmarks, let them not hereafter be given the cold consolation that "they also serve who only stand and wait."

I shall, of course, regret it if any should feel, that I have, in the performance of my duty, overstepped propriety by discussing in this address the pulsing question of the merger of the two national organizations devoted to the profession of public accounting. And yet if I did not I should feel that I was without candor, without the courage to speak my convictions, and that I had committed an offense comparable to receiving and concealing public property. I shall therefore have something to say about the merger. In order to present the question clearly, it is necessary to consider the background out of which the profession has come forward to its present stage. There are two distinctly separate divisions which, it is hoped, will not be confused: first, the accrediting authority and, second, the professional society.

Looking back into the history of this profession to the time when a British government granted the first charter to a corporation, authorizing among other things, the training of persons

## *Report of President*

under articles of apprenticeship and eventually to be accredited as public accountants, it is difficult to believe that the government did so with any intention other than merely to set up an agency for the determination of standards. It is also evident that while the government might have taken over this function to itself, it adopted the wiser course and through the device of a corporation left it in the hands of those most interested. Neither the corporation nor the graduates were encompassed by the police power of the state any more or less than as the general provisions of the law applied to all men. Nor were those who were examined and accredited made the beneficiaries of any special privileges, preferments or immunities over other accountants not similarly trained, examined and accredited. That it created no monopoly, fostered no privileged class is easily to be seen in the assurance we gather that these agencies, however many there may be, exist today on the same legal and economic foundation of the first one created. You will recognize in this a brief reference to the British technician known as the "chartered accountant," the forerunner of anything of the kind ever existing in this country.

When the profession advanced into the United States, by way of emulating the British accountants who first exhibited the art while auditing the American enterprises then financed by British capital, the first legal enactments with respect to the qualification of accountants, in substance, aimed at the same desiderata that marked the British law; that is to say, to set up the machinery for testing the capability of persons desiring to serve the general public professionally as accountants—and stopped there. It was inevitable that the pioneers should turn to the state to ask for the legal establishment of the examining and accrediting agency, and these efforts produced, along with the law, the accountancy board in lieu of the corporation. Thereafter state after state, in setting up similar functions, followed the first concept of simply providing for a measuring of technical ability by accepted standards; created few, if any, restrictions as to who might practice; forbade no man to practice who was without credentials, and conferred no special rights, preferments or immunities upon those who *did* hold credentials. Thus it is to be seen that the foundation was the examination; the superstructure was the board of examiners. The profession was safe if the examinations were

thorough and the board of examiners capable and alive to their responsibilities. Young America, however, did not wait long before it turned back to the legislatures praying for a widening of the superstructures even though it must overhang the foundation.

I have related all this simply to point out that, with the passage of time, the accounting profession in America has measurably distorted the original concept and misinterprets the profession's true relationships to the government. But, it may be argued, we are not nationals of Great Britain, nor subject to her laws in general nor her apprenticeship system in particular, and we will set up our professional edifice to suit ourselves. Quite so, but in respect of the powers of government it will be found that attempts to apply them needlessly or to extend them beyond reasonable bounds invariably bear the fruits of trouble. The professional pathfinders to whom I have just referred and their government have recognized for a hundred years that as no one exclusively possessed the knowledge that two and two are four, and ten times five are fifty and that every man had a right to amplify those and every other principle drawn from the unchangeable facts of that eternal verity, mathematics, and that there existed the law of merchants which all men were privileged to know, and that there was an ever-widening process of accounting for results which grew with equal vigor and rapidity in the care of the layman and the professional, and that all these things were beyond the power of men and measures, no effort ever succeeded in circumscribing the art of professional accounting to a favored few by the fiat of government. They knew, and for a number of years while we possessed our right minds we also knew, that business, finance and the mutations of secular law fix the conditions—accountancy and accountants can do no more than follow. Why should it be thought that because the state has merely set up an examining function where none existed before, that the state should tighten the relationship by enactments calculated to attach a sort of sanctity to an occupation that needs, more than anything else, something the state can not give—knowledge and experience? The only service the state should render is to measure men by accepted standards. That is all it should be asked to do—that is all that should be expected of it.

I have to inform you about the prevailing mania for legislation, a subject which has not hitherto been candidly spoken

### *Report of President*

about. It is seen that many of the state legislatures sitting in the early months of 1935 had submitted to them a variety of proposed enactments, some to amend, and some to repeal and supersede existing laws, all in one way or another directly aimed to affect the profession of accountancy. It would be without practical use at this time to attempt minutely to classify or describe these measures, and it will be enough to say that a total of 37 accountancy bills were this year introduced in 25 states and one territory; that of these, three were new laws of standard type, one of which was passed and approved; eleven were two-class restrictive measures, only one of which was passed and approved; the remaining 23 were of miscellaneous types—nine of them are rated as administrative amendments, four of which were passed and approved. Of the miscellaneous group, five sought under various pretexts a waiver of C. P. A. examinations, and three sought to provide for oral examinations.

In mentioning these figures I acknowledge encroachment upon the sphere of the committee on state legislation but I do so simply to point out a very noticeable and widespread tendency to break down the fences which have hitherto stood to set apart the accredited professional from the casual and the nondescript. The most important of the measures just referred to are embraced in that group described as two-class restrictive measures. Those classed as measures for a setting aside of C. P. A. examinations, and those providing for oral examinations may, in fact, belong to another class; for example, they may be two-class-restrictive measures, which would be merely that they carried among other features the waiver clause and the oral examination clause. I do not think that a warning and a discussion of oral examinations and waivers of examination are necessary in order to awaken your opposition.

It is to the two-class restrictive measures, of the same brood of folly, that I wish to direct your attention, whether their number in this year of grace be 11 or 16 or 19, and to the strenuous efforts that have been put forth to have them enacted into law. It is not to be supposed that these movements are wholly or even measurably the efforts of pseudo-professionals who strive for recognition by the state, or who would break down the established order that they may obtain a certain respectability without undergoing the rigors of a test. Far from it. The initiative is



taken most generally, if not invariably, by the state society—that group of certified public accountants potentially the most important of all the accountancy groups, and the one which above all others should be the most interested in keeping the professional blood stream pure.

Scarcely have we reached the point where the accredited accountant is recognized as a small, much less indispensable, unit in the economic structure of our country, hardly has the name of our profession become well enough known that all who hear it spoken know the nature of our occupation—we have, I say, little more than realized these advances, when some of us must become alarmed over the presence of a class which has been walking beside the accredited accountant everywhere and every day since this art, this discipline, first held up its head and called itself a profession. That disturber is, of course, the unaccredited practitioner. Some view with disapproval the presence of the “lame duck” accredited man, the beginner, and would like to have someone look after this fee-cutting marplot. But the objective is mostly the practitioner who persists in practising without a certificate.

Now what do they, who are so disturbed, do to be rid of this affliction? To the state legislatures and ask them to extend the police power by specific laws to include the unaccredited practitioner; to regulate a person who pursues his occupation doing presumptively nothing, and in fact not being able to do anything inimical to public safety, public health or any of the several things that underlie the just exercise of police power. And in order that the theory may have its enveloping circle complete the state must name this new ward “public accountant,” register him as such and give him a credential. Then comes the blow to rugged individualism which ought to bring a blush to the cheek of every man engaging in it—the law provides that after a few weeks the door to further registration is closed. Thereafter it will be unlawful to practise this perilous pursuit unless the practitioner be either an accredited public accountant or one accredited as a certified public accountant. In time, it is calculated, the unaccredited public accountant will be decimated by the grim reaper and none may lawfully come forward to succeed him. And this under the pretense of protecting the public—that robust individual who needs no protection against accountants. I should be ashamed to

### *Report of President*

admit that I pursued an occupation that did. Is it not perfectly clear that this outward concern for the regulation of the un-accredited practitioner is a mere device for creating circumscribed provincial viewpoints?

Comes also that doctrine of cleavage and disintegration shown in restrictive laws that set up barriers at state lines past which the operations of non-resident practitioners are restricted, laws designed to hamper if not make impossible free intercourse between the practitioner and his client wherever situated. The details of such laws vary but the purposes are everywhere in substance the same: to make difficult the operations of the outsider who is accounted a poacher and an interloper in the hunting preserves of the local talent. We need not discuss perpetuities and monopolies forbidden by the constitutions nor the freedom of lawful contract which all of them guarantee. It will be enough to ask how well does this doctrine fit in with the clamor for unification, coöperation and professional solidarity?

This and much other tearing out and putting in, calculated to remodel the structure of our profession, the habitation in which it grew from swaddling clothes to a stalwart manhood, makes up the process I have referred to as two-class restrictive legislation. One year ago the American Institute of Accountants officially declared itself against this enormity. As far back as my recollection goes the dominant thought in the Institute has been against these vagaries and all other heresies and schisms.

The Institute is a self-governing voluntary association. Nobody stays in it or follows it by compulsion. Like other similar organizations a majority may declare its collective beliefs and pursue such activities as its organic law may provide or its membership direct. Being a human institution it has had, I dare say, its share of snobs, visionaries and egotists. Its work has been far reaching but never revolutionary. It has aided state societies and accountancy boards, coöperated in perilous times with the federal government, but it has never encouraged a state society to ask for unwise or chimerical legislation, it has never sought a repeal of the law of gravitation, nor asked for legislation against the Gulf stream. Out of its wealth of patriarchal wisdom it has done and has spoken the things that become sound doctrine.

A few years ago the American Society of Certified Public Accountants was organized. My belief is that its membership then

and since has contained many conspicuously able men. Many members of the Institute at one time or another have joined it. It is noteworthy, however, that whereas the Institute would admit no one who had not passed an examination satisfactory to its board of examiners, including an investigation of personal character, but did not require that the applicant should hold a C. P. A. certificate, the American Society on the other hand would admit no one not possessing a C. P. A. certificate but would admit anyone who did, apparently assuming that the possession of the state-granted credential from wherever coming was assurance enough of technical qualification. What the American Society did, if anything, relative to the personal character of applicants I do not know, but have been told that it did nothing. There may be other lines of difference between these two national organizations, but I think it needless to pursue them all.

I think I make no mistake in saying that from its beginning to this hour the Society has held itself out as the guardian of the state-granted certificate holders and the particular patron of state societies. It is not material that this was, as it appears to have been, a self-created relationship; the fact is it did become largely recognized as such. And out of this relationship I make bold to say has been born the ceaseless urge to legislation that pushes the profession further and further away from its natural character as the work of adepts, students and experienced men, and pushes it closer and closer to the character of a group of licensed retainers who can not thrive without the special favor of the law.

This is my considered opinion growing out of experiences in opposing legislative measures inimical, in my opinion, to the accredited profession. Two of these, in which I was individually involved, occurred during the past year, and during the same length of time, I have had a view of legislative battles in other states. Naturally, being president of the Institute, I have learned much as to who was behind these projects. I should not be so unfair as to think, much less assert, that among those who supported the heretical two-class measures there were no members of the Institute—I think there might have been a scattered few. But one thing is certain—the opposition to these measures was preponderantly from local members of the Institute, and the open unqualified support of them—the high command—were local members of the Society. I am not alone in the opinion that the

### *Report of President*

American Society has certain objectives made manifest, not so much in their constitution as in their official conduct, and that the advancement of the two-class restrictive measures is one of them. That was its considered policy.

About two years ago the New York Society of Certified Public Accountants took the initiative and began the work of reducing the two national organizations to one, described by some, in the words of a once-famous American statesman, as the welding of a wooden handle to a horn spoon, a grafting of a dead limb to a living tree. It at once submitted the question to both organizations and each took the usual action of appointing committees to consider it. During the Institute year just now closing this question has consumed an immense amount of time and attention on the part of the Institute's committee. A résumé of what had been done was published at some length in the *Bulletin* of the Institute for September 16th. This includes an account of a meeting of presidents of state societies called by the New York State Society to give what I shall call a detached consideration to the question of the merger. This meeting assembled on August 23, 1935, at Atlantic City. Since that time further conversations have taken place between the negotiating committees and there will be, is being, or has been submitted to council certain steps necessary to combine the two organizations into one. The plan tentatively agreed upon provides that the Institute shall continue as the active national organization, which may be interpreted to assure that the old edifice will not be completely torn down just at this time. We are asked to provide: (a) that after January 1, 1936, no applicants other than C. P. A.'s shall be admitted; (b) that the experience requirement for associates shall be reduced to two years; (c) that there shall be created an advisory council made up of presidents or other accredited representatives of state societies which shall be called at least once a year to consider matters submitted to it by council; (d) that the members of the Society in good standing as of August 31, 1935, shall upon subscribing to the by-laws be admitted as members or associates as such members may elect, but *without examination*. The four steps last mentioned can be taken by the Institute only after the adoption of amendments to by-laws. Two other matters are mentioned in the tentative agreement as being deferred to later action by the united membership. They are whether or not the

name of the Institute shall be changed to *American Institute of Certified Public Accountants* and whether or not the choice of members of council shall be changed to election by districts.

When one reflects that at this meeting, in which forty-four states were represented, thirty delegates were members of the American Society and nine were members of the American Institute and no other organization, the remaining five being undetermined as to affiliations, and although they memorialized both organizations and adjured them to unite, and although they went home carrying the results of their work to be submitted for confirmation to their respective state societies, and although resolutions from that source are slowly coming in, little more can be said than that the Atlantic City meeting was a mere adventure in psychology.

Under the plan tentatively agreed upon, they will sign our by-laws, receiving exemption from the searching examination given to regular applicants concerning qualifications and character; they will leave their constitution and by-laws behind them, but will bring along those things that compose what we have referred to as policy and which may be otherwise defined as the attitude in respect of matters and things not written in the organic law they shall have just renounced, nor in the one they shall at once adopt. Numberless are those members of the Institute who can not forget that its door is still open to every honorable and qualified person who seeks admittance in the regular way and does not demand a concession or seek to drive a bargain. Before those rather loosely-worded marriage vows are made, they ask to be told first, "what is to become of our treasured high standards if we cast aside the tests of proficiency and character?" and second "whither will you lead me, mate—into paths of peaceful self-development, or must I prepare to pitch our tents before the state capitols periodically to bombard the legislature with demands for proscriptive laws?"

This, my fellow members, is, in my opinion, the question of the hour, one which you may shortly be called upon to settle with your votes. Bear in mind that none but the membership at large possesses the power of such a decision in the Institute. Those who are eager for the accomplishment of this union may strive to have it done with such haste as will afford you little time to consider

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what you are doing. I entreat you not to yield to panic or join a stampede, for the final decision is, as I said, with you.

Let it not be forgotten that the door to membership in our Institute is still open. It has never been closed. A friendly hand is extended to every honorable and professionally qualified person who would seek admission. Out of consideration for a great state society we have at its request gone so far as to approach a body of accountants, respectable withal but plainly and undeniably composed of a membership whose standards differ among themselves as well as differ from our own and who project and support different views of professional life. We have been asked to reshape our edifice, and are told that when we have done that, they will come to us if we will take them with no questions asked.

This is the dowry of the bride who is to be taken in marriage. It contains a plenitude of the elements that make for domestic strife and the train of evils that follow it. For the truth remains unimpaired that the greatest disparity in marriage is unsuitability of mind and purpose.

GEORGE ARMISTEAD, *President.*

October 15, 1935.

## Report of the Secretary

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The membership of the Institute is again at the highest point in its history. At August 31, 1935, there were 2,002 members and 384 associates, a total of 2,386 as compared with 1,917 members and 395 associates (total, 2,312) at August 31, 1934. The net gain in the past year was 74. The number of associates continues to decrease with a corresponding gain in membership. There were 11 less associates at the close of the past year than at the close of the preceding one. Seventy-three members and 15 associates were lost last year, 30 through death, 24 through resignation and 34 through non-payment of dues. The deaths of the following members and associates have been reported:

### *Members*

JOHN J. BAIRD  
JOSEPH WILLIAM BOURNE  
JOHN HALL BOWMAN  
E. C. BURROUGHS  
LEWIS D. BYERLY  
GEORGE HERVEY CHURCH  
A. ALLISTER CLARK  
JOHN ALEXANDER COOPER  
ARTHUR LOWES DICKINSON  
JAMES A. ELLIOTT  
CLARENCE J. FARRIS  
ALBERT E. HAMILTON  
WILLIAM E. GIBBS  
ELMER L. HATTER

C. B. HOLLOWAY  
JOHN E. KEOUGH  
CHRISTIAN P. LEE  
OSWALD D. LUBY  
GEORGE LYALL  
JOHN B. McCABE  
M. E. J. PAPKE  
WALTER E. PAUL  
W. E. POOLE, JR.  
WILLIAM E. PORTER  
GEORGE MOORE REUCK  
G. A. RUHL  
WILLIAM H. SCOTT  
WILLIAM TOPPER

### *Associates*

JOHN TALBOT SAWYER

THOMAS N. WILLINS

One hundred and forty members and 22 associates have been admitted during the past year, while 18 associates have been advanced to membership.

The accounts will show that the Institute has enjoyed the greatest income from dues in a single year since its organization. Expenses have been kept well within the income. The consolidated statements indicate an excess of income over expenditures of \$9,591.28.

## *Report of Secretary*

### COMMITTEES

A large part of the Institute's work has been carried on by committees. Those committees which have been active during the past year are rendering full reports to the council.

The secretary of the Institute is the secretary of all committees. However, because of the nature of their work he is able to be of more assistance to some committees than to others.

During the past year a good deal of the secretary's time has been spent on the work of the executive committee, the board of examiners, and the committees on meetings, federal and state legislation, development of the Institute and accounting terminology.

Through various committees the Institute has, in the past year, maintained more or less formal relations with the New York stock exchange, the Robert Morris Associates, the Investment Bankers Association of America, the American Petroleum Institute, the securities and exchange commission, the committee on enrolment and disbarment of the treasury department, the National Association of Securities Commissioners and the National Committee on Municipal Accounting.

Last spring the president appointed a special committee to coöperate with the American Bar Association following a conference of representatives of the Institute and the American Bar Association at Washington, D. C. Committees have recently been appointed to study the social security act and the public utility act of 1935. These committees may find it possible to render some assistance to the government agencies charged with the administration of these laws.

### SERVICES

The services rendered by the staff of the Institute have continued in the usual manner. The work of the library and bureau of information increases steadily. A particular effort has been made also to expand the services rendered by the employment exchange. The release of news items about the Institute's work and other events affecting accountancy has become an integral part of the office procedure.

Through the monthly *Bulletin* an effort has been made to keep members fully informed of the more important committee



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activities, attempts at state and federal legislation which would affect accountants and other matters of professional interest.

A summary of the Institute's work in the fiscal year, 1933-34, was prepared by order of council and was published in the monthly *Bulletin* for December. Several hundred copies were distributed among non-members of the Institute. For a greater part of the year written reports have been sent weekly to members of the executive committee advising them of all occurrences relating to the Institute's affairs.

#### OTHER ORGANIZATIONS

A good deal of correspondence with state societies of certified public accountants has taken place during the past year, and it is believed that many local societies are continually strengthening their relationships with the Institute. Several special letters have been dispatched to state societies during the year on matters of general interest, such as privileged communications, audits under probate-court procedure and affidavits of agents on income-tax returns.

The president of every state society of certified public accountants received a personal invitation from the president of the Institute to attend the annual meeting of the national organization at Boston.

I. Graham Pattinson served as official representative of the Institute at the fiftieth anniversary celebration of the Society of Incorporated Accountants and Auditors at London in April. James S. Matteson was the official representative of the Institute at the annual meeting of the Dominion Association of Chartered Accountants at Winnipeg in September. The president of the Institute attended the annual meeting of the Tennessee Society of Certified Public Accountants in Memphis on August 30th. The president and secretary attended a meeting of state society presidents at Atlantic City, New Jersey, August 23rd. The Georgia Society of Certified Public Accountants received Walter Mucklow as official representative of the Institute at a meeting in May, and H. W. Hennegin, vice-president of the Institute, attended a meeting of the Mississippi Society later in the same month. John D. Cherrington, vice-president, and the secretary of the Institute attended a meeting of the Northern Ohio chapter of the Institute in November. The secretary has attended meet-

*Report of Secretary*

ings of the North Carolina Association of Certified Public Accountants and the Savannah chapter of the Georgia Society, as well as a four-state meeting at Atlantic City in April, which was organized by the state societies of New York, New Jersey, Pennsylvania and Connecticut.

Members of professional accounting societies in Australia and Germany have recently visited the offices of the Institute. The secretary of the Dominion Association of Chartered Accountants was a visitor in May.

Respectfully submitted,

JOHN L. CAREY, *Secretary.*

September 20, 1935.

## Report of the Auditors

TO THE MEMBERS OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: We have made an examination of the accounts of the American Institute of Accountants and of the following affiliated and wholly-owned subsidiary corporations for the fiscal year ended August 31, 1935:

*Affiliated corporations:*

American Institute of Accountants Foundation  
American Institute of Accountants Benevolent Fund, Inc.

*Wholly-owned corporations:*

American Institute Publishing Co., Inc.  
135 Cedar Street Corporation

In connection with our examination, we examined or tested the accounting records of the various corporations and obtained information and explanations from officers and employees; we also made a general review of the accounting methods and of the operating and income accounts for the year but we did not make a detailed audit of the transactions.

We attach hereto the following financial statements which have been prepared from the books of account:

*Exhibit*

- A Comparative balance-sheets at August 31, 1935, and 1934, of the American Institute of Accountants, the American Institute of Accountants Foundation and the American Institute of Accountants Benevolent Fund, Inc., and Comparative statement of income and expenses of the American Institute of Accountants Foundation and of the American Institute of Accountants Benevolent Fund, Inc., for the two fiscal years ended on those dates.
- B Comparative statement of income and expenses of the American Institute of Accountants for the fiscal years ended August 31, 1935, and 1934.
- C Comparative balance-sheets at August 31, 1935, and 1934, of the American Institute Publishing Co., Inc.
- D Comparative statement of income and expenses of the American Institute Publishing Co., Inc. for the fiscal years ended August 31, 1935, and 1934.
- E Comparative balance-sheets at August 31, 1935, and 1934, of the 135 Cedar Street Corporation.
- F Comparative statement of income and expenses of the 135 Cedar Street Corporation for the fiscal years ended August 31, 1935, and 1934.

*Schedule*

- 1 List of investments in marketable securities at August 31, 1935, of the American Institute of Accountants and the American Institute of Accountants Foundation and of the income received therefrom during the year ended on that date.

*Report of the Auditors*

In our opinion, based upon such examination, the accompanying statements as listed above fairly present the financial position of the American Institute of Accountants and of its affiliated and subsidiary corporations at August 31, 1935, and the results of their operations for the fiscal year then ended.

Respectfully submitted,

THEODORE KROHN,  
WARREN W. NISSLEY.

New York, October 4, 1935.

Exhibit A

AMERICAN INSTITUTE OF ACCOUNTANTS  
AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION  
AMERICAN INSTITUTE OF ACCOUNTANTS BENEVOLENT FUND, INC.

COMPARATIVE BALANCE-SHEETS AT AUGUST 31, 1935, AND 1934, AND COMPARATIVE STATEMENT OF INCOME AND EXPENSES OF AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION AND OF AMERICAN INSTITUTE OF ACCOUNTANTS BENEVOLENT FUND, INC., FOR THE FISCAL YEARS ENDED ON THOSE DATES

AMERICAN INSTITUTE OF ACCOUNTANTS

GENERAL FUND

	Aug. 31, 1935	Aug. 31, 1934		Aug. 31, 1935	Aug. 31, 1934
<b>Assets</b>			<b>Liabilities and funds</b>		
Cash.....	\$ 6,615.18	\$ 5,694.72	Attorneys' fees and expenses.....	\$ 3,050.00	\$ 3,150.00
Accounts receivable.....	35.39	135.40	Due to 135 Cedar Street Corporation (account current).....	4,096.45	4,252.02
Investment in marketable securities at cost (market values: 1935—\$600; 1934—\$240) (see list attached).....	2,955.00	2,955.00	Dues received applicable to following year.....	6,135.00	8,560.00
Advance to board of examiners fund (per contra).....	3,556.99	1,818.17		\$ 13,281.45	\$ 15,962.02
Furniture and fixtures at cost, less depreciation of \$8,110.28 at 1935 and of \$8,192.82 at 1934.....	266.53	274.92	General fund:		
Unexpired insurance premiums.....	55.06	110.12	Balance at beginning of year.....	\$ 36,403.92	\$ 37,292.59
Advance to American Institute Publishing Co., Inc.....	3,413.30	3,849.47	Add: excess of income over expenditures during year (from exhibit B).....	4,740.22	888.67*
Investment in 100% of capital stock of American Institute Publishing Co., Inc., at cost.....	5,000.00	5,000.00	Balance at end of year.....	\$ 41,144.14	\$ 36,403.92
Investment in 100% of capital stock of 135 Cedar Street Corporation, at cost.....	1,000.00	1,000.00			
Advance made to 135 Cedar Street Corporation during 1922-1923 for improvements.....	31,528.14	31,528.14			
	\$ 54,425.59	\$ 52,365.94		\$ 54,425.59	\$ 52,365.94

BOARD OF EXAMINERS FUND

Accounts receivable:			Due to general fund (per contra).....	\$ 3,556.99	\$ 1,818.17
From state boards—			Examination fees unearned.....	1,955.00	2,055.00
For examinations of preceding May.....	\$ 257.00	\$ 1,067.70			
For prior examinations.....	427.50	385.00	Deficit in board of examiners fund:		
Sundry accounts.....	6.40	7.50	Balance at beginning of year.....	\$ 2,412.97	\$ 4,631.91
			Excess of expenditures over income during year (from exhibit B).....	2,408.12	2,218.94†
			Balance at end of year.....	\$ 4,821.09	\$ 2,412.97
				\$ 690.90	\$ 1,460.20

\* Excess of expenditures over income.  
† Excess of income over expenditures.

# Annual Accounts

## AMERICAN INSTITUTE OF ACCOUNTANTS (Continued)

### ELIJAH W. SELLS SCHOLARSHIP FUND

	Aug. 31, 1935	Aug. 31, 1934	Aug. 31, 1935	Aug. 31, 1934
<b>Assets</b>				
Cash.....	\$ 516.66	\$ 496.66	\$ 1,000.00	\$ 1,000.00
Investment in \$1,000 par value 7% refunding mortgage bond of 135 Cedar Street Corporation, at cost.....	1,000.00	1,000.00	\$ 496.66	\$ 426.66
			20.00	70.00
			\$ 516.66	\$ 496.66
	\$ 1,516.66	\$ 1,496.66	\$ 1,516.66	\$ 1,496.66
<b>Liabilities and funds</b>				
Amount of original contribution to fund.....				
Unexpended income:				
Balance at beginning of year.....			\$ 496.66	\$ 426.66
Add: excess of income over expenditures during year (from exhibit B).....			20.00	70.00
Balance at end of year.....			\$ 516.66	\$ 496.66
	\$ 1,516.66	\$ 1,496.66	\$ 1,516.66	\$ 1,496.66

Cash.....	\$ 17,076.51	\$ 7,562.87	\$ 222,455.28	\$ 220,910.63
Accounts receivable.....	.10			
Investment in marketable securities at cost (market values: 1935—\$198,806.25; 1934—\$185,517.50) (see list attached).....	194,397.50	200,403.75	\$ 222,455.28	\$ 220,910.63
Investment in 7% refunding mortgage bonds of 135 Cedar Street Corporation, at cost.....	7,000.00	9,000.00	\$ 275,531.44	\$ 274,415.26
Library books, at cost, less depreciation of \$24,017.64 at 1935 and \$22,167.13 at 1934.....	3,653.37	3,534.06		
Furniture and fixtures, at cost, less depreciation of \$5,365.87 at 1935 and \$5,354.95 at 1934.....	144.86	135.53		
Unexpired insurance premiums.....	182.94	274.42		
			\$ 222,455.28	\$ 220,910.63
			\$ 275,531.44	\$ 274,415.26
			\$ 275,531.44	\$ 274,415.26

### ENDOWMENT FUND

Balance of fund at beginning of year representing:				
Contributions, including proceeds from sale of books for which copyrights were donated to Institute.....	\$196,707.32	\$196,707.32	\$233,464.69	\$233,133.26
Initiation fees credited to endowment fund.....	24,175.00	24,175.00	12,554.06	12,554.06
Net profit on sale of investments.....	12,454.12	12,454.12	\$220,910.63	\$220,579.20
Excess of income over expenses to beginning of year.....	128.25	203.18*	1,457.81	
Less: net cost of publication of <i>Accountants' Index</i> and supplements.....			86.84	331.43
Add: net profit on sale of investments during year.....				
Excess of income over expenses during year (from exhibit B).....			\$222,455.28	\$220,910.63
Balance at end of year.....			\$222,455.28	\$220,910.63
Total (after eliminating advance from general fund to board of examiners fund).....			\$275,531.44	\$274,415.26

\* Excess of expenditures over income.

*American Institute of Accountants Year-Book*

AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

*Assets*

Cash.....  
Investment in marketable securities, at cost  
(market values: 1933—\$47,496.25; 1934—  
\$38,905) (see list attached).....  
Investment in 7% refunding mortgage bonds of  
135 Cedar Street Corporation, at cost.....

\$ 2,579.57 \$ 1,663.18  
52,627.50 50,228.75  
12,000.00 15,000.00

*Liabilities and funds*

Balance of fund at beginning of year represent-  
ing.....  
Contributions.....  
Initiation fees credited to foundation.....  
Excess of income over expenses to beginning of  
year after deducting amounts transferred to  
income of endowment fund.....

\$ 12,600.00 \$ 12,600.00  
49,775.00 49,775.00  
5,661.68 5,186.88

Less: net loss on sale of investments....

\$ 68,036.68 \$ 67,561.88  
1,144.75 1,144.75  
\$ 66,891.93 \$ 66,417.13

*Add:*

Net profit on sale of investments during  
year.....

\$ 268.30

Excess of income over expenses during  
year:

Income from investments:  
Marketable securities.....  
135 Cedar Street Corporation  
bonds.....

\$ 2,581.88 \$ 2,415.00  
945.00 1,050.00

*Expenses:*

Amount transferred to endow-  
ment fund.....  
Expenses of committee on ter-  
minology.....  
Miscellaneous expenses.....

\$ 3,526.88 \$ 3,465.00  
\$ 2,600.00 \$ 2,800.00  
803.78 120.00  
76.26 70.20

Net income for year.....

\$ 3,480.04 \$ 2,990.20  
\$ 46.84 \$ 474.80

\$ 67,207.07 \$ 66,891.93

\$ 67,207.07 \$ 66,891.93

# Annual Accounts

## AMERICAN INSTITUTE OF ACCOUNTANTS BENEVOLENT FUND, INC.

	Aug. 31, 1935	Aug. 31, 1934		Aug. 31, 1935	Aug. 31, 1934
<i>Assets</i>			<i>Liabilities and funds</i>		
Cash.....			Balance of fund at beginning of year.....	\$ 2,998.52	\$
Investment in \$3,000 par value, 7% refunding mortgage bonds of 135 Cedar Street Corporation, at cost.....	\$ 5,801.65	\$ 2,998.52			
	3,000.00		<i>Add:</i>		
			Contributions received.....	\$ 7,661.50	\$ 4,620.00
			Bank interest.....	61.26	
				<u>\$ 7,722.76</u>	<u>\$ 4,620.00</u>
			<i>Deduct:</i>		
			Payments made to members.....	\$ 1,742.82	\$ 1,360.00
			Organization expenses.....		94.27
			Stationery and printing.....	60.50	150.23
			Miscellaneous expenses.....	116.31	10.98
				<u>\$ 1,919.63</u>	<u>\$ 1,621.48</u>
			Net addition to principal of fund during year.....	\$ 5,803.13	\$ 2,998.52
				<u>\$ 8,801.65</u>	<u>\$ 2,998.52</u>
			Balance of fund at end of year.....	<u>\$ 8,801.65</u>	<u>\$ 2,998.52</u>

NOTE 1.—In accordance with the practice in prior years, income accrued but not received from investments, and ordinary operating expenses accrued but not paid, at the end of the respective years have not been set up on the above balance-sheets.

NOTE 2.—The American Institute of Accountants had a contingent liability as endorser of notes payable of American Institute Publishing Co., Inc. as follows: 1935—\$4,500.00; 1934—\$5,000.00.



# American Institute of Accountants Year-Book

Exhibit B

## AMERICAN INSTITUTE OF ACCOUNTANTS

### COMPARATIVE STATEMENT OF INCOME AND EXPENSES FOR THE FISCAL YEARS ENDED AUGUST 31, 1935, AND 1934

	Year ended August 31, 1935	Year ended August 31, 1934
<b>GENERAL ACTIVITIES OF THE INSTITUTE REPRESENTING OPERATIONS OF THE GENERAL FUND:</b>		
Income:		
Dues—		
Members.....	\$48,127.60	\$44,625.29
Associates.....	3,972.32	4,045.54
Fines and reinstatement fees.....	420.00	295.00
Miscellaneous income.....	226.84	85.06
Total income.....	<u>\$52,746.76</u>	<u>\$49,050.89</u>
Expenses:		
Salaries of secretary and staff and one-half of editor's salary.....	\$22,504.16 (note 1)	\$23,443.44 (note 1)
Rent paid to 135 Cedar Street Corporation.....	4,800.00	5,000.00
Subscriptions to <i>The Journal of Accountancy</i> paid to American Institute Publishing Co., Inc.....	7,127.34	6,782.55
Yearbooks.....	2,055.54	1,851.66
Legal fees.....	3,026.80	3,175.28
Traveling expenses.....	2,057.25	1,901.69
Postage, express, telephone and telegraph.....	2,509.42	2,916.28
Stationery and printing.....	1,783.27	1,808.83
Insurance.....	137.04	40.20
Sundry expenses.....	1,794.74	2,685.86
Provision for depreciation of furniture and fixtures.....	210.98	333.77
Total expenses.....	<u>\$48,006.54</u>	<u>\$49,939.56</u>
Net income for year credited to general fund.....	\$4,740.22	(loss) \$ 888.67
<b>ACTIVITIES OF BOARD OF EXAMINERS REPRESENTING OPERATIONS OF BOARD OF EXAMINERS FUND:</b>		
Income:		
Contributions from state boards.....	\$ 6,133.00	\$ 6,420.00
Examination fees.....	4,015.00	6,130.00
Miscellaneous.....	98.18	79.42
Total income.....	<u>\$10,246.18</u>	<u>\$12,629.42</u>
Expenses:		
Office salaries.....	\$ 4,499.99 (note 1)	\$ 2,440.04 (note 1)
Examination expenses.....	6,300.59	6,481.48
Postage, express, telephone and telegraph.....	721.99	959.27
Stationery and printing.....	1,082.91	476.90
Miscellaneous.....	48.82	52.79
Total expenses.....	<u>\$12,654.30</u>	<u>\$10,410.48</u>
Net loss for year charged to examiners fund.....	2,408.12	(income) 2,218.94

# AMERICAN INSTITUTE OF ACCOUNTANTS (Continued)

## ACTIVITIES OF THE LIBRARY REPRESENTING OPERATIONS OF THE ENDOWMENT FUND:

	Year ended August 31, 1935	Year ended August 31, 1934
Income:		
Income from investments of endowment fund:		
Marketable securities.....	\$10,102.02	\$10,216.78
135 Cedar Street Corporation bonds.....	560.00	630.00
Part of income from investments of American Institute of Accountants Foundation transferred to endowment fund.....	2,600.00	2,800.00
Miscellaneous income.....	47.60	99.84
Total income.....	\$13,309.62	\$13,746.62
Expenses:		
Salaries of librarian and staff.....	\$ 6,530.01	\$ 6,671.98
Rent paid to 135 Cedar Street Corporation.....	4,000.00	4,000.00
Postage, express, telephone and telegraph.....	221.87	233.28
Stationery and printing.....	30.53	38.31
Insurance.....	91.48	171.46
Magazines.....	127.00	137.54
Miscellaneous expense.....	295.88	282.29
Depreciation of furniture and fixtures.....	75.50	82.52
Depreciation of books.....	1,850.51	1,825.79
Total expenses.....	\$13,222.78	\$13,415.19
Net income for year added to endowment fund.....	86.84	331.43

## TRANSACTIONS OF ELIJAH W. SELLS SCHOLARSHIP FUND:

Income from investments of fund.....	\$ 70.00	\$ 70.00
Less: award made during year.....	50.00	
Net income added to fund.....	20.00	70.00
Total net income for year of American Institute of Accountants (note 2).....	\$2,438.94	\$1,731.70

## MEMORANDUM

NET INCOME FOR YEAR OF AMERICAN INSTITUTE OF ACCOUNTANTS (as above).....	\$2,438.94	\$1,731.70
Add:		
Net income of affiliated corporations:		
American Institute of Accountants Foundation (from exhibit A).....	46.84	474.80
American Institute of Accountants Publishing Co., Inc. (from exhibit D).....	1,212.75	1,626.55
135 Cedar Street Corporation (from exhibit F).....	2,515.12	3,130.28
American Institute of Accountants Benevolent Fund, Inc., including contributions received from members (from exhibit A).....	5,803.13	2,998.52
	\$7,152.34	\$8,230.15
Aggregate net income for year of American Institute of Accountants and affiliated corporations (note 2).....	\$9,591.28	\$9,961.85

NOTE 1.—The change in salaries paid by the board of examiners fund is principally due to a reapportionment made by the budget committee as a result of which a greater portion of the salaries of certain office employees previously charged to the general fund was allocated to the board of examiners fund.

NOTE 2.—In accordance with the practice in prior years, income from investments includes only the income actually received, and ordinary operating expenses include only the expenses actually paid during the year.

**Exhibit C**

AMERICAN INSTITUTE PUBLISHING CO., INC.

COMPARATIVE BALANCE-SHEETS AT AUGUST 31, 1935, AND 1934

<i>Assets</i>	August 31, 1935	August 31, 1934
Cash.....	\$ 32.27	\$ 49.12
Accounts receivable.....	1,373.94	1,853.88
Inventories:		
Books and unbound sheets, at cost or nominal value.....	9,967.68	9,274.41
Paper stock, supplies, etc., at cost.....	2,478.47	2,620.30
Furniture and fixtures, at cost, less depreciation of \$5,374.77 at 1935, and \$5,264.73 at 1934.....	144.34	254.38
Unexpired insurance premium.....	21.93	43.87
Royalties paid in advance.....	700.20	751.85
Goodwill.....	14,699.08	14,699.08
	<hr/>	<hr/>
	\$29,417.91	\$29,546.89
	<hr/>	<hr/>
<i>Liabilities and capital</i>	August 31, 1935	August 31, 1934
Notes payable to banks (guaranteed by American Institute of Accountants).....	\$ 4,500.00	\$ 5,000.00
Accounts payable.....	3,615.53	2,656.15
Due to American Institute of Accountants (general fund).....	3,413.30	3,849.47
Accrued taxes.....		144.44
Accrued royalties.....	366.54	47.15
Subscriptions unearned.....	8,858.26	7,972.65
Total liabilities and deferred credits.....	<hr/> <u>\$20,753.63</u>	<hr/> <u>\$19,669.86</u>
Capital stock:		
Authorized, issued and outstanding, 1,000 shares without par value.....	\$ 5,000.00	\$ 5,000.00
Paid-in surplus (representing contribution by American Institute of Accountants in 1932)....	<hr/> <u>\$ 1,375.00</u>	<hr/> <u>\$ 1,375.00</u>
Earned surplus:		
Balance at beginning of year.....	\$ 3,502.03	\$ 1,875.48
Net profit for the year.....	<u>1,212.75*</u>	<u>1,626.55</u>
Balance at end of year.....	<hr/> <u>\$ 2,289.28</u>	<hr/> <u>\$ 3,502.03</u>
	<hr/>	<hr/>
	\$29,417.91	\$29,546.89
	<hr/>	<hr/>

\* Loss.

## AMERICAN INSTITUTE PUBLISHING CO., INC.

## COMPARATIVE STATEMENT OF INCOME AND EXPENSES FOR THE FISCAL YEARS ENDED AUGUST 31, 1935, AND AUGUST 31, 1934

	Year ended August 31, 1935		Year ended August 31, 1934	
	<i>The Journal of Accountancy</i>		<i>The Journal of Accountancy</i>	
	Books	Books	Books	Books
<b>Income:</b>				
Subscriptions earned—				
Subscriptions made for members by American Institute of Accountants	\$ 7,127.34	\$	\$ 6,782.55	\$
Other subscriptions	18,485.98		17,303.04	
Advertising	7,319.75		7,650.75	
Sales of magazines	2,033.40		1,690.18	
Sales of bound volumes, binding, etc. (less cost of binding)	890.58		1,291.17	
Sales of books		12,793.67		16,993.15
	<u>\$35,857.05</u>	<u>\$12,793.67</u>	<u>\$34,717.69</u>	<u>\$16,993.15</u>
<b>Direct costs and expenses:</b>				
Prime cost of paper, printing, etc.	\$13,812.91	\$ 4,998.14	\$12,665.02	\$ 5,227.42
Postage, express, telephone, telegrams	2,881.38	356.05	2,873.93	611.56
Royalties		672.55		870.75
Advertising and promotion	224.01	728.81	185.52	980.30
Miscellaneous	750.00		720.00	
	<u>\$17,668.30</u>	<u>\$ 6,755.55</u>	<u>\$16,444.47</u>	<u>\$ 7,690.03</u>
<b>Income, less direct costs and expenses</b>	<u>\$18,188.75</u>	<u>\$ 6,038.12</u>	<u>\$18,273.22</u>	<u>\$ 9,303.12</u>
				<u>\$27,576.34</u>
<b>Indirect expenses:</b>				
Salaries (including one-half of editor's salary)	\$17,902.51		\$17,793.33	
Stationery and printing	612.16		603.56	
Rent paid to 135 Cedar Street Corporation	5,500.00		5,700.00	
Interest and discount	261.77		353.96	
Insurance	701.77		129.96	
Taxes	143.82		329.38	
Miscellaneous	803.09		346.48	
Depreciation of furniture and fixtures	110.04		796.63	
	<u>\$25,439.62</u>		<u>\$25,949.79</u>	
<b>Net profit (loss) for year</b>	<u>\$1,212.75*</u>			<u>\$ 1,626.55</u>

\* Loss.

# American Institute of Accountants Year-Book

Exhibit E

## 135 CEDAR STREET CORPORATION

### COMPARATIVE BALANCE-SHEETS AT AUGUST 31, 1935, AND 1934

Assets	August 31, 1935	August 31, 1934	Liabilities and Capital	August 31, 1935	August 31, 1934
Due from American Institute of Accountants— general fund .....	\$ 4,096.45	\$ 4,252.02	Accrued bond interest and taxes (see note) .....	\$ 1,251.00	\$ 1,406.16
Inventory of coal (at cost) .....	402.50	435.11	Due to American Institute of Accountants— general fund, for advance for improvements to building .....	31,528.14	31,528.14
Land and buildings, at cost, less depreciation of \$32,174.62 at 1935, and \$29,877.68 at 1934 .....	94,475.81	96,772.75	Refunding mortgage bonds, 7%, due 1940: Originally issued—\$90,000 Outstanding— Held by American Institute of Accountants and affiliated corporations .....	23,000.00	25,000.00
Unexpired insurance premiums .....	117.92	272.84	Held by others .....	7,000.00	10,000.00
			Total liabilities .....	\$62,779.14	\$67,934.30
			Capital stock: Authorized, 100 shares without par value .....	\$ 1,000.00	\$ 1,000.00
			Earned surplus: Balance at beginning of year .....	\$32,798.42	\$29,668.14
			Net profit for year .....	2,515.12	3,130.28
			Balance at end of year .....	\$35,313.54	\$32,798.42
				\$99,092.68	\$101,732.72

NOTE.—The accrued interest includes interest payable on bonds owned by American Institute of Accountants and affiliated corporations of \$670.83 at 1935, and \$729.17 at 1934. This accrued interest is not set up as an asset by those corporations.

# Annual Accounts

Exhibit F

## 135 CEDAR STREET CORPORATION

COMPARATIVE STATEMENT OF INCOME AND EXPENSES FOR THE FISCAL YEARS ENDED  
AUGUST 31, 1935, AND AUGUST 31, 1934

	Aug. 31, 1935	Aug. 31, 1934
Income:		
Rent—		
American Institute of Accountants—		
General fund.....	\$ 4,800.00	\$ 5,000.00
Endowment fund.....	4,000.00	4,000.00
American Institute of Accountants Publishing Co., Inc....	5,500.00	5,700.00
	<u>\$14,300.00</u>	<u>\$14,700.00</u>
Expenses:		
Salaries.....	\$ 1,820.00	\$ 1,820.00
Interest on bonds.....	2,129.17	2,479.17
Taxes.....	2,373.92	2,335.16
Repairs.....	1,139.35	587.79
Heat, light and power.....	903.03	1,078.13
Insurance.....	319.43	278.45
Sundry expenses.....	803.04	694.08
Depreciation on building.....	2,296.94	2,296.94
	<u>\$11,784.88</u>	<u>\$11,569.72</u>
Net income for year.....	<u>\$ 2,515.12</u>	<u>\$ 3,130.28</u>

Schedule 1

AMERICAN INSTITUTE OF ACCOUNTANTS

(INCLUDING AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION)

SCHEDULE OF INVESTMENTS, AUGUST 31, 1935

Par value	Description	Rate	Maturity	Cost	Market value Aug. 31, 1935	Income received
\$ 3,000	AMERICAN INSTITUTE OF ACCOUNTANTS: General fund: International Match Corporation, 20 year sinking fund debenture.....	5%	1947	\$ 2,955.00	\$ 600.00	\$
	Endowment fund:					
	Bonds:					
5,000	American Telephone & Telegraph.....	5%	1965	\$ 5,637.50	\$ 5,575.00	\$ 56.25
10,000	Argentine Nation, Government of the, sinking fund external loan.....	5%	1961	9,900.00	9,500.00	600.00
10,000	Bell Telephone Company of Canada, first mortgage gold bonds, series "B".....	5%	1961	10,000.00	11,662.50	503.41
5,000	Bell Telephone Company of Pennsylvania, first and refunding mortgage, series "C".....	5%	1960	5,250.00	6,112.50	250.00
2,000	Boston & Maine Railroad Company, first mortgage, series "AC".....	5%	1967	1,565.00	1,560.00	100.00
5,000	Brisbane, City of, 30 year sinking fund.....	5%	1938	4,715.00	4,706.25	230.00
10,000	Central Railroad of New Jersey.....	5%	1987	5,162.50	5,050.00	45.14
10,000	Australia, Commonwealth of, 30 year external loan.....	5%	1935	9,950.00	10,325.00	500.00
10,000	Canadian Northern Railway Company, 25 year sinking fund gold debenture.....	5%	1946	9,650.00	12,350.00	650.00
5,000	Connecticut River Power Company, first mortgage, series "A" sinking fund.....	5%	1952	5,250.00	5,250.00	79.86
10,000	Goodyear Tire and Rubber Company, first mortgage and collateral.....	5%	1957	9,225.00	10,400.00	500.00
3,000	Gulf States Utilities Company, first mortgage and refunding series "A".....	5%	1956	2,820.00	3,135.00	150.00
5,000	Interborough Rapid Transit.....	5%	1966	4,475.00	4,500.00	40.28
10,000	Montana Power Company, debenture series "A".....	5%	1962	9,725.00	9,725.00	500.00
5,000	New York Central Railroad, convertible secured.....	5%	1944	5,350.00	5,562.50	11.67
5,000	New York Central & Hudson River Railroad, mortgage.....	5%	1997	4,556.25	4,712.50	31.60
5,000	New York Central & Hudson River Railroad Company, Lake Shore collateral.....	5%	1998	4,257.50	4,331.25	44.43
5,000	Northern Pacific Railway, refunding and improvement, series "B".....	5%	2047	4,700.00	4,850.00	109.37
5,000	Pacific Gas & Electric Company, first and refunding mortgage, series "F".....	4%	1960	5,050.00	5,275.00	109.37
10,000	Pacific Gas & Electric Company, first refunding mortgage, series "G".....	4%	1964	10,150.00	10,250.00	64.44
5,000	Peoples Gas Light & Coke, first and refunding, series "C".....	6%	1957	4,787.50	5,100.00	17.50
10,000	Province of Ontario, Canada, debenture.....	6%	1943	9,900.00	11,400.00	600.00
5,000	Reading Company, general and refunding mortgage, series "A".....	4%	1997	5,262.50	5,231.25	128.12
5,000	Southern Pacific Railway Company, 50 year.....	4%	1981	2,801.25	2,160.00	135.00
3,000	St. Louis, San Francisco Railway Company, prior lien mortgage "B".....	5%	1950	8,755.00	1,400.00	150.00
10,000	Syracuse Lighting Company, first and refunding mortgage.....	5%	1957	2,992.50	3,232.50	500.00
10,000	Terminal Railway Association of St. Louis, first consolidated mortgage of 1894.....	5%	1944	7,800.00	11,575.00	550.00
10,000	Wheeling Steel Corporation, first and refunding mortgage sinking fund, series "A".....	5 1/2%	1948	9,650.00	10,375.00	550.00

# Annual Accounts

## AMERICAN INSTITUTE OF ACCOUNTANTS (Continued)

Par value	Description	Rate	Maturity	Cost	Market value Aug. 31, 1935	Income received
<b>Stocks:</b>						
150 shares	Shell Union Oil Corporation, preferred stock, cumulative convertible, par value \$100.....	5 1/4 %		\$14,700.00	\$13,500.00	\$250.44
<b>Securities sold or redeemed during year:</b>						
\$ 7,000	Southern Pacific Company, equipment trust "E".....	7 %				357.78
10,000	Pacific Fruit Express, equipment trust, series "A".....	7 %				491.11
10,000	Chicago Union Station, first mortgage, series "C".....	6 1/4 %				493.06
10,000	Shell Union, 20 year sinking fund debentures.....	5 %				506.52
*15,000	Southern California Edison Company, refunding mortgage.....	5 %				395.21
10,000	National Dairy Products Corporation, gold debentures.....	5 1/4 %				990.00
15,000	Puget Sound Power and Light Company, first and refunding, series "A".....	5 1/4 %				
				<u>\$14,397.50</u>	<u>\$198,806.25</u>	<u>\$10,102.02</u>
<b>AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION:</b>						
\$ 6,000	Baltimore & Ohio Railroad, secured notes.....	4 1/2 %	1939	\$ 5,356.25	\$ 5,520.00	\$ 55.37
3,000	Boston & Maine Railroad, first mortgage, series "AC".....	5 %	1967	2,797.50	2,340.00	150.00
5,000	Brisbane, City of, 30 year sinking fund gold notes.....	5 %	1958	4,775.00	4,706.25	250.00
10,000	Chile Copper Company, 20 year debentures.....	5 %	1947	9,632.50	9,850.00	500.00
9,000	Crean Company, 10 year sinking fund gold notes.....	5 %	1940	9,000.00	9,270.00	450.00
3,000	German government international loan 1930, 35 year bonds.....	5 1/2 %	1965	2,700.00	735.00	89.87
2,000	Gulf States Utilities Company, first mortgage and refunding, series "A".....	5 %	1956	1,880.00	2,090.00	100.00
4,000	International Match Corporation, 20 year sinking fund debenture.....	5 %	1947	3,960.00	800.00	
5,000	Missouri Pacific Railroad, equipment trusts, series "F".....	4 1/2 %	1936	4,825.00	4,850.00	.62
5,000	Pennsylvania Railroad Company, general mortgage, series "E".....	4 1/2 %	1984	4,900.00	5,175.00	121.01
3,000	Southern Pacific Company, 50 year.....	4 1/2 %	1981	2,801.25	2,160.00	135.00
<b>Securities sold or redeemed during year:</b>						
10,000	Wheeling Steel Corporation, 1st and refunding mortgage.....	4 1/2 %				482.01
1,000	Crane Company, 10 year sinking fund gold note.....	5 %				50.00
3,000	Puget Sound Power & Light Company, first and refunding mortgage, series "A".....	5 1/2 %				198.00
				<u>\$ 52,627.50</u>	<u>\$ 47,496.25</u>	<u>\$ 2,581.88</u>

\* Includes \$5,000 par value bonds purchased during year.



## Report of the Council

### TO THE AMERICAN INSTITUTE OF ACCOUNTANTS:

Gentlemen: Under the by-laws of the Institute the council is the governing body of the organization. As such it receives the reports of most committees, of the board of examiners and of the secretary. Only the president, the auditors, the committee on nominations and the committee on by-laws customarily report direct to the membership.

While all the reports received by the council are published in the year-book for the information of the membership, it devolves upon the council at each annual meeting to report, not only its own acts, but also the important facts of the past year of which the council has learned from various sources.

In the past few years the number of committees has increased greatly, and their work has grown in scope and in importance. It is increasingly difficult for the council to report fully on all the activities of the organization. This report, therefore, can be no more than an attempt to summarize in brief the work of the year. Emphasis must necessarily be laid on certain matters which, while no more important than many others, happen to require the immediate attention of the membership.

It behooves every member, therefore, to study the various committee reports when they are published if he is to have a true understanding of the progress of his national professional organization.

### THE CONDITION OF THE INSTITUTE

The Institute is emerging from the so-called depression years with the largest membership in its history, with an expectation of the largest income from dues which it has ever received—and with its financial condition unimpaired.

During the past year 162 new members and associates have been admitted. These accessions, as in the past few years, may be largely attributed to the efforts of the special committee on development of the Institute, whose members have painstakingly sought out the eligible and desirable prospective members in various parts of the country and have brought to their attention the advantages of membership. This work has been done in a dignified manner, without direct solicitation by means of circular letters, but entirely on a personal basis. Losses during the year have been as follows: through resignations 24, through non-payment of dues 34 and through death 30. The net gain for the year, therefore, is 74, the total membership at August 31, 1935, standing at 2,386, in comparison with 2,312 at the comparable date last year.

In the opinion of the board of examiners, the refund of initiation fees has facilitated the growth of the membership and consequently, has increased annual income. On the recommendation of the board, the council has again authorized refund of initiation fees for the year 1935-1936. The board suggests that the initiation fees be eliminated entirely, and this recommendation has been referred to the committee on by-laws for consideration.

Among those members lost by death are three whose services to the Institute have been outstanding—Sir Arthur Lowes Dickinson, Elmer L. Hatter and

## *Report of the Council*

Edward E. Gore. The council has adopted the following resolutions to record its grief at the loss of these members:

"The council of the American Institute of Accountants has learned with profound regret of the death of Sir Arthur Lowes Dickinson, a member of the Institute, who during his twelve years' residence in this country most unselfishly rendered invaluable service to American accountancy. Many members of the council recall with keen appreciation their friendship with this eminent accountant while he was actively participating in the work of the American Association of Public Accountants, predecessor of the Institute.

"Since his return to his native land Sir Arthur Lowes Dickinson has continued to labor for the upbuilding of accountancy throughout the world. The profession is much the richer for his life, much the poorer for his passing. Wherefore,

"BE IT RESOLVED, That the council of the American Institute of Accountants spread upon its minutes its appreciation of the accomplishments of Sir Arthur Lowes Dickinson in the broad field of accountancy and its deep sorrow at his death.

"And be it further resolved that a copy of this preamble and these resolutions be transmitted to Lady Dickinson."

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"The council of the American Institute of Accountants has learned with sorrow of the death of Elmer L. Hatter, a former vice-president of the American Institute of Accountants, a member of its council for many years—and for long chairman of its board of examiners. His services to the Institute and to the profession were of the first magnitude, and his devotion and loyalty to the highest principles in professional and private life were an inspiration to those who worked with him. Wherefore,

"BE IT RESOLVED, That the council of the American Institute of Accountants hereby records its sensibility of the contributions to the accountancy profession made by Elmer L. Hatter and its deep sorrow at his death.

"And be it further resolved that a copy of this preamble and these resolutions be transmitted to his family."

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"The death of Edward E. Gore has robbed the accountancy profession of one whose charm, tolerance and kindness had made him one who can not be replaced. His personal magnetism had made it possible for him to lead men to accomplishment. As president of the Institute, and as chairman of many of its committees, as well as in the civic work in which he was so active, he made substantial contributions to the welfare of his profession and his community. Wherefore,

"BE IT RESOLVED, That the American Institute of Accountants spread upon its minutes its appreciation of the accomplishments and the personal attributes of Edward E. Gore, and its profound sorrow at his death.

"And be it further resolved that a copy of this preamble and these resolutions be transmitted to his family."

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The auditor's report shows that the general fund ended the year with an excess of income over expenses of \$4,740, as compared with a deficit of nearly \$900 last year. A deficit of \$2,400 shown by the board of examiners, however, has the effect of reducing the general fund's surplus by that amount. The endowment fund has kept its expenses within income and the 135 Cedar Street Corporation shows net income of \$2,515. The publishing company has sustained a loss of \$1,212.

## *American Institute of Accountants Year-Book*

The assets of the Institute and all its subsidiaries have suffered no impairment during the past year. The debt against the building at 135 Cedar Street, valued at \$94,475 after depreciation, has been reduced to \$25,000 through the periodic redemption of mortgage bonds.

The securities held by the endowment fund and the American Institute of Accountants Foundation, representing a cost of \$247,024 had a market value at August 31, 1935, of \$246,302, a marked rise since the close of the preceding fiscal year.

The report of the committee on budget and finance, which has been adopted by the council, estimates revenue from all sources in the current year at about \$107,000.

### COÖPERATION WITH OTHER BODIES

The prestige enjoyed by the Institute, which in turn adds to the standing of those who are its members, is in no small measure due to the favorable reputation of the Institute in the business and financial community. That reputation to a great extent is based on the constructive work which committees of the Institute have had an opportunity to perform in collaboration with other organizations whose interests in certain particulars parallel those of the accountancy profession.

The Robert Morris Associates, an organization of bank credit officers, is one which has worked with the Institute for many years. The special committee on coöperation with bankers has maintained its friendly relations with this group during the past year, and has now made a suggestion that the committee be permitted to expand its scope sufficiently to give consideration to the financial statements submitted by banks themselves to their stockholders and to the public.

The Institute's friendly relations with the Investment Bankers Association of America, whose president will appear on the program of this annual meeting, have also been carried on successfully.

Discussions between committees of the Institute and of the American Petroleum Institute on methods of valuing inventory in the oil industry are being continued.

A new committee to coöperate with the American Bar Association in consideration of matters of mutual interest was formed during the past year, as was another special committee which has entered into coöperative relationship with the National Association of State Securities Commissioners.

Departments of the federal government have had the benefit of the Institute's assistance. A special committee has continued conferences with the securities and exchange commission on administrative problems under the securities act of 1933 and the securities and exchange act of 1934. The same commission has lately requested the advice of a special committee of the Institute which was appointed to give consideration to the public utility act of 1935. Another new committee is studying the social security act and has already been in communication with the social security board, which will administer the law. A representative of the board is expected to attend this annual meeting of the Institute.

## *Report of the Council*

### LEGISLATION

Both federal and state legislation affecting accountancy have required a good deal of attention in the fiscal year 1934-1935. The committee on federal legislation actively opposed S. B. 2944, which would have prevented anyone but lawyers from practising before federal government departments. This bill failed to pass.

The Institute's committee also opposed certain features of S. B. 2512, which was directed against lobbyists, but would have affected accountants under the original phraseology of the bill. The committee presented a brief at a hearing of the house judiciary committee on this bill, and it is hoped that the objectionable features will be removed if the bill receives further consideration at the continuing session of congress next winter.

In addition, the committee on federal legislation has given consideration to certain features of the revenue acts of 1934 and 1935, and has had correspondence with the treasury department and with the committee on enrolment and disbarment on certain questions of administrative procedure.

The special committee on federal corporation law made a careful study of parts of the public-utility act of 1935, prior to its passage, but made no formal recommendations.

The committee on state legislation has borne an extraordinary burden. Thirty-seven bills were introduced in 25 states and one territory, to amend or replace existing accountancy laws. The Institute's committee has in every case studied the proposed bills and has communicated its opinions to members of the Institute in the states concerned. The amount of correspondence involved has been voluminous, but it is believed that the committee has been able, through its correspondence, to disseminate widely information of great value to the profession. Few of the proposed bills were passed. A two-class restrictive law was enacted in Wisconsin, and a waiver provision was reopened in Montana, in spite of the efforts of local certified public accountants to defeat it. Administrative amendments of importance were enacted in Georgia. The complete record of the legislative year, in so far as it affected accountancy, is appended to the report of the committee on state legislation.

### ADVANCEMENT OF ACCOUNTING

Many of the Institute's committees are devoted to the advancement of accounting, either its technique or practice. The contributions of some of these committees have been among the outstanding developments in accounting thought in this country.

A special committee has devoted a large part of the summer to revision of the federal reserve bulletin—*Verification of Financial Statements*—so as to give effect to developments since publication of the present edition in 1929. A revised draft has been completed and has been submitted to representative members of the Institute in various parts of the country for criticism. When the final draft is approved the committee hopes again to obtain the endorsement of the federal reserve board, and, if possible, the approval of the securities and exchange commission.

The council has authorized publication in mimeographed form of a complete

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revised draft of the report of the special committee on terminology published in book form several years ago. This committee, with the aid of two technical assistants retained with funds provided by the Foundation, has most carefully re-written the original definitions. Mimeographed copies will be placed in the hands of the American Association of University Instructors in Accounting and leading practitioners throughout the country. It is planned to allow about a year for additional criticisms and suggestions and then to publish a new edition in book form, which it may no longer be necessary to describe as tentative.

It may frankly be admitted that the Institute's contribution to accountancy education has not been as great as its members would have wished it to be. Most accountants are greatly interested in accounting education, but practitioners are not, as a whole, thoroughly familiar with the problems of academic training. The committee on education this year proposes that the Institute take a more active part in the progress of accountancy education in this country by formulating a policy setting forth standards of educational training for the practice of public accounting, by encouraging the strengthening of courses in accounting now available in colleges and universities, by urging higher educational requirements for the C. P. A. certificate and by strengthening the examinations of the Institute accordingly. The council has expressed general approval of these suggestions and the problem will be given further study during the coming year.

Improvement in municipal accounting and finance in recent years has been in part traceable to the officers of the national committee on municipal accounting, with which the Institute's special committee on governmental accounting has coöperated closely. The publications of the national committee are believed already to have had a good effect on municipal practice, and members of the Institute's committee have contributed largely to this work. The Institute's committee has prepared a pamphlet on the *Accounts of Governmental Bodies*, publication of which has been authorized by the executive committee for distribution to members, municipal and state officers and taxpayers.

Ways and means of enlarging the scope of accounting practice and providing for appointment of auditors in cases where they may be helpful have received the attention of the special committee on appointment of auditors during the past year. The committee has given particular consideration to proposed legislation for the audit of municipal and governmental accounts, to requirements for independent audits of estates under the authority of probate courts and to the recognition of accountants in state tax practice.

The special committee on natural business year has concerned itself with the problem of reducing the seasonal burden of accounting work and of spreading the work more evenly throughout the year. One means of doing this is to induce certain industries who would be benefited thereby to change their closing dates from December 31st to more suitable dates. Another way is to recommend changes in the organization of accountants' offices which will alleviate the peaks and valleys now commonly encountered. The Institute's committee has studied both phases of the problem and, on the basis of what has been accomplished this year, may have recommendations to make in the near future.

The special committee on accounting procedure has continued to answer technical questions forwarded to it by members and others.

## *Report of the Council*

### PROFESSIONAL STANDARDS

The two agencies of the Institute whose work is directly concerned with the maintenance of professional standards are the board of examiners and the committee on professional ethics.

The examinations prepared by the board of examiners during the past year have been written by approximately 1500 candidates for the C. P. A. certificate sitting in 31 states under the plan of coöperation. In addition, the board has passed on applications for admission to the Institute, of which there have been 173 during the past fiscal year (a number of which have not yet been finally acted upon).

At the request of the board of examiners the council has taken action on four matters: first, continuation of refund of initiation fees mentioned earlier in this report; second, adoption of an amendment to the rules of the board of examiners providing that an applicant who passes the examination in accounting theory and practice, but fails in the remaining two subjects, may be conditioned in those two subjects but receive credit for having passed the most difficult subject of the examination; third, another amendment to the rules of the board changing the term "examination fee" to "application fee" so as to avoid confusion in those cases in which the fee is requested of applicants who are not required to take further technical examination, and fourth, a change in the form of the award of the Elijah Watt Sells Scholarship Prize, through which the two candidates receiving the highest grades at each examination will receive gold and silver medals, rather than the cash award heretofore made to the candidate receiving the highest grade in a given fiscal year.

The committee on professional ethics has considered 34 complaints and inquiries involving interpretation of many of the rules of professional conduct. All but seven of these cases have been finally closed. Only one trial has been held during the current year. It occurred at the April 8th meeting of council sitting as a trial board. The charge was violation of rule 11 of the rules of professional conduct (on advertising), and the respondents were found guilty and were admonished.

### OTHER ACTIVITIES

At its meeting on April 8th the council requested the executive committee to outline a plan through which speakers might be made available at meetings of state societies or other organizations to speak on technical subjects or subjects related to accounting. The executive committee has reported that the special committee on development of the Institute, composed of members in all sections of the country, is willing to undertake this service in addition to its other duties, and henceforth requests for speakers will be referred to that committee.

The committee on by-laws has proposed an amendment to the by-laws which would make the annual meeting date more flexible than at present. The amendment would provide that the meeting might be held in September or October at the discretion of the executive committee, which presumably would be influenced by the probable climate of the place which had been selected for the meeting. This proposed amendment is being referred to the membership of the Institute.

Two vacancies in the membership of council, each for a term of one year

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have been caused by the resignations of Harry M. Jay, Tennessee, and S. L. G. Sutherland, Massachusetts. The members of the Institute will be asked to elect persons to fill these vacancies.

Relations with state societies of certified public accountants have continued to be most cordial. From time to time the secretary has sent special letters to state societies on matters of general interest, and the president and secretary of each state society receive complimentary copies of the monthly *Bulletin*. There has been a good deal of correspondence with state societies on various matters, and on a number of occasions the Institute has been able to be helpful. Officers and other representatives of the Institute have attended meetings of a number of state societies during the year.

The Institute has also enjoyed cordial relations with a number of foreign societies. Representatives of recognized accountancy organizations in Australia and Germany have been received at the offices of the Institute. The Institute was officially represented at the jubilee celebration of the Society of Incorporated Accountants and Auditors at London last April, and at the annual meeting of the Dominion Association of Chartered Accountants in September. At this annual meeting the Institute has great pleasure in welcoming official representatives of the Dominion Association of Chartered Accountants, the Society of Accountants in Edinburgh and the Institute of Accountants and Actuaries in Glasgow.

The services rendered by the several departments of the Institute and by the staff have continued to increase in scope and volume. The committee on publication reports that the American Institute Publishing Co., Inc., has produced two new books during the past year—*Land Accounts and Cemetery Accounts* by Walter Mucklow—and that a third, *Legal Responsibilities and Rights of Public Accountants* by W. D. Rich, is in process of publication. The circulation of *The Journal of Accountancy* and the Institute *Bulletin* has increased substantially.

The library and bureau of information, which are under the direction of the special committee on administration of endowment, have served hundreds of members and others during the past year. A total of 8,381 inquiries have been answered and the collection of books and magazines has grown to 14,110.

Through the employment exchange a number of unemployed accountants, some of them members of the Institute, have obtained positions. The service rendered by the exchange grows slowly but steadily, and it promises to be a permanent part of the Institute's program.

News releases on activities of the Institute of public interest have been regularly sent to newspapers and magazines in accordance with the plans for publicity laid out several years ago. Hundreds of newspaper items mentioning the Institute by name have been returned through the clipping services.

A summary of the work of the Institute in the fiscal year, 1933-1934, was prepared by order of the council and was published in the December, 1934, *Bulletin*. Efforts have been made through the monthly *Bulletin* to keep members and associates advised of all activities and events of importance.

At its meeting, October 14th, the council elected Philip N. Miller, New York, and Walter Mucklow, Florida, as members of the committee on nominations. The Institute will elect the five remaining members of this committee.

## *Report of the Council*

### ONE NATIONAL ORGANIZATION

A great deal of time and attention has been given during the past year to the subject of unification of the two national accounting organizations, by the council itself, by the executive committee, and by the special committee on coöperation with other organizations.

In order that the members might be familiar with what had taken place before their departure for the annual meeting, a full account of the negotiations on possible unification of the American Institute of Accountants and the American Society of Certified Public Accountants was published in the September *Bulletin*.

It is unnecessary to repeat all those details in this report, but in bringing this matter up to date it is necessary to recapitulate certain events.

In October, 1933, at its meeting at New Orleans, the council gave extended consideration to a proposal that a committee be appointed to consider the possibility of unification of the two national organizations. There seemed to be in various parts of the country a strong desire on the part of many certified public accountants that this possibility be fully explored. The disadvantages of two organizations appeared to them to be obvious. A condition existed which was believed by numerous practitioners to be unsatisfactory. The council concluded that it would be well to make a full investigation of the circumstances and determine what, if anything, could be done to meet the wishes of those who appeared to be dissatisfied.

Accordingly, a special committee on coöperation with other organizations was appointed to make a full investigation. This committee immediately advised the American Society, which had previously appointed a similar committee, that it was ready for a full and frank discussion of the subject at any time. In the meantime, the Institute's committee proceeded with the collection of statistics bearing on the matter and a study of the historical background and related matters. Interim reports were made to the executive committee and the council.

In the fall of 1934, the first of a series of joint meetings between the committees of the Institute and the Society was held. It was found that the views of the two committees were not so dissimilar as might have been expected. In the course of their discussions they reached agreement on the following fundamental points, among others:

- (1) A single national organization was desirable.
- (2) That if such an organization existed, membership should be selective, i. e., by voluntary, individual application.
- (3) Membership should be confined in future to certified public accountants (without depriving non-certified public accountants who were already members of the Institute of any existing rights and privileges).
- (4) Coöperative relations with the state societies should be established.
- (5) That all existing members of both organizations would have to be admitted to any merged or unified organization.

Accordingly, a tentative plan was worked out by representatives of the two committees giving effect to these points and others of less importance. This plan was considered at the council meeting on April 8, 1935.



## *American Institute of Accountants Year-Book*

It was made clear at that time that the only possible basis upon which the existing bodies could be unified was through the continuation of the Institute as it existed, with provision for admission of the members of the Society and amendments to the Institute's by-laws to give effect to changes which it might be agreed by all concerned were desirable.

In the first place, it is unthinkable to the council that the Institute, the oldest existing national organization, maintaining high standards, possessing some 2,400 dues-paying members, holding net assets of about \$350,000, enjoying considerable prestige in business and financial circles, as well as the confidence of government departments and officers, with a large and well trained staff of employees—in a word, being in the best all-round condition in its history, should deliberately dissolve in the interest of a new organization, or should lose its identity in a merger with any other organization.

In the second place, counsel advised that the trust funds committed to the Institute could not be transferred to a new organization and that any minority might by its objections make it very difficult to transfer other assets of the Institute.

The American Society's committee, it was reported, appreciated these conditions and believed that unification might be possible through the use of the Institute as the continuing organization.

Accordingly, the executive committee of the Institute and the special committee on coöperation with other organizations, to which the council referred the matter, drafted a plan of unification, which they were willing to recommend to the membership, giving effect to the essential requirements on which the special committees of the Institute and the Society had already agreed.

This plan was given expression in a document signed by all members of the Institute's special committee and by three members of the Society's special committee at a meeting on September 21st, which is reproduced later in this report.

In the meantime, a conference of state society presidents was held at Atlantic City, August 23rd, under the auspices of the New York State Society of Certified Public Accountants, for the purpose of discussing possible unification of the two national organizations. At that meeting the plan already endorsed by the executive committee of the Institute was approved in principle, with the addition of two points, arising out of a resolution by the directors of the American Society: (1) that the name of the resulting organization should be the "American Institute of Certified Public Accountants," (2) that members of council should be elected by districts and by the members resident in that district.

The Institute's special committee believed that these points were not essential and that there was room for wide difference of opinion as to their desirability. While they could be taken up by the resulting national organization after a merger (indeed their consideration could not be prevented if anyone chose to raise the questions), it was believed that the membership would certainly not make such changes in anticipation of a merger, its members presumably being well satisfied with its name and form of organization.

At the meeting of council October 14, 1935, the executive committee transmitted to the council the latest report which it had received from the special committee on coöperation with other organizations. Council resolved that the

*Report of the Council*

report with its recommendations be referred to the annual meeting for consideration. Following is the text of that report:

[The report is printed on pages 311-317.]

Respectfully submitted for the council,

JAMES HALL,  
E. G. H. KESSLER,  
J. P. MCGREGOR,  
*Committee.*

October 14, 1935.

## Report of the Executive Committee

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The executive committee has held 12 meetings during the past year.

The president requested James Hall to act as chairman of the committee at meetings which the president would be unable to attend.

### ADMINISTRATIVE BUSINESS

Following is the result of the referendum ballot on amendment to the by-laws submitted under date of October 29, 1934:

In favor.....	1,259
Not voting.....	82
Unsigned ballots.....	5
Against.....	3
Entitled to vote.....	1,915

The amendment to the by-laws was declared effective by the president November 19, 1934.

The committee has accepted the resignations of the following members and associates:

#### *Members*

CLARENCE S. BLACK  
ELSA DOETSCH  
HAYES HALL  
WILLIAM G. KLEIN  
H. H. LENHART  
CHARLES F. NIELD  
JOHN C. OSWALD  
WILLIAM A. SCHICK  
J. E. WILSON  
LUDWIG ZUR NIEDEN

SAMUEL M. DIX  
HORACE C. HARTSHORN  
J. A. HATHAWAY  
H. P. L. HILLMAN  
HENRY D. LOVE  
JOSEPH SHARPLES  
SYDNEY L. G. SUTHERLAND  
F. CORNELIUS WANDMACHER  
RICHARD WILSON

#### *Associates*

LESTER HARRIS BAKER  
TRUMAN G. EDWARDS  
HENRY F. ZOELCK  
H. L. PATCH

Twenty-five members and 9 associates were dropped for non-payment of dues as of February 1, 1935, under the provisions of article V, section 2 of the by-laws. The executive committee made every effort to bring to the attention of delinquent members the fact that the time limit for payment was to expire on January 31st. The dues of 21 members and 2 associates, who advised the committee that temporary difficulties prevented prompt payment, were advanced from the executive committee's appropriation. The total amount advanced was \$447.50, of which \$247.50 has been repaid. Of those dropped for non-payment of dues 10 members have now been reinstated under the provisions of article V, section 3(b), which requires the repayment of delinquent dues plus a fine of \$10. Under article III, section 3 of the by-laws

## *Report of the Executive Committee*

the executive committee has excused 5 members of advanced years from further payment of dues.

The executive committee has authorized the following purchases and sales of securities:

### ENDOWMENT FUND

#### *Sold:*

- \$ 7,000 Southern Pacific Equipment Trust, 7%, 1935, @ 102.6053
- 10,000 Pacific Fruit Express Equipment, 7%, 1935, @ 102.8591
- 2,000 135 Cedar Street Corporation refunding mortgage, 7%, 1940, @ 100
- 10,000 Chicago Union Station Co. 6½'s, 1963, @ 111¼
- 10,000 Shell Union Oil 5's, 1947 @ 103¾
- 15,000 Southern California Edison 5's, 1951, @ 105¾
- 10,000 National Dairy Products 5¼'s, 1948, @ 103¾
- 15,000 Puget Sound Power & Light Co., Series "A" 5½'s, 1949 @ 83

#### *Purchased:*

- \$ 5,000 Southern California Edison 5%, 1951, @ 104½
- 5,000 Reading Co. Genl. Refunding "A", 4¼%, 1997 @ 105
- 5,000 Pacific Gas & Electric 4¼%, 1960 @ 100¾
- 5,000 Connecticut River Power 1st Series A, 5%, 1952, @ 104¾
- 10,000 Pacific Gas & Electric Co. 4's, 1964, First Mtg. @ 101¼
- 5,000 New York Central R. R. Con. 6's, 1944 @ 106¾
- 5,000 New York Central R. R. 3½'s, 1997 @ 90¾
- 5,000 Central Railroad of New Jersey 5's, 1987, @ 103
- 5,000 Northern Pacific 6's 2047 @ 93¾
- 2,000 New York Central & Lake Shore Coll. 3½'s, 1998 @ 84
- 3,000 New York Central & Lake Shore Coll. 3½'s, 1998 @ 85½
- 5,000 Peoples Gas Light & Coke 6's 1957 @ 95½
- 5,000 American Telephone & Telegraph 5's, 1965, @ 112½
- 5,000 Interborough Rapid Transit 5's, 1966, @ 89¼

### AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

#### *Sold:*

- \$ 3,000 135 Cedar Street Corporation refunding mortgage, 7%, 1940 @ 100
- 1,000 Wheeling Steel 4½'s, 1953, @ 94¾
- 9,000 Wheeling Steel 4½'s, 1953, @ 94¾
- 3,000 Puget Sound Power & Light, Series "A" 5½'s, 1949 @ 83
- 1,000 Crane Company, 10-year sinking 5's, 1940, @ 101¼

#### *Purchased:*

- \$ 5,000 Pennsylvania Railroad 4¼%, 1984, @ 97¾
- 5,000 Baltimore & Ohio R. R. Secured Notes 4½'s, 1939, @ 88¼
- 1,000 Baltimore & Ohio R. R. secured notes 4½'s, 1939, @ 92¾
- 5,000 Missouri Pacific R. R. Equipment Trusts 4½'s, 1936, @ 96½

### AMERICAN INSTITUTE BENEVOLENT FUND, INC.

#### *Purchased:*

- \$ 3,000 135 Cedar Street Corporation, 7% refunding mortgage, 1940, @ 100

Some of these transactions were the result of recommendations of a special committee appointed in the preceding fiscal year to undertake a complete review of the Institute's portfolio of investments.

The editor has reported regularly to the executive committee the circulation of the Institute's publications and the production and sale of new books. The

## *American Institute of Accountants Year-Book*

circulation of *The Journal of Accountancy* and the *Bulletin* increased steadily throughout the past fiscal year, and at August 31st was substantially ahead of the comparable figure of the prior year.

Two new books by Walter Mucklow, *Land Accounts* and *Cemetery Accounts*, have been produced during the past year. *Legal Responsibilities and Rights of Public Accountants*, by W. D. Rich was put in the hands of the printer before the close of the fiscal year and will be published shortly.

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The committee received word that members in a certain state were considering the possibility of forming a chapter of the Institute. It was the sense of the committee that formation of chapters of the Institute in states where active societies of certified public accountants were in existence should be discouraged in order to avoid the possibility of duplication of effort and weakening of state societies, which the Institute desires to support.

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After consideration of the procedure under which applicants were elected to membership in the Institute, the executive committee resolved that names of applicants recommended by the board of examiners be published for the information of members prior to election of the applicants by the council, instead of following action by the council as had been the case up to that time.

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The committee approved dispatch of a letter to members of the Institute asking for subscriptions to the American Institute Benevolent Fund, Inc. The committee directed that the letter, which was mailed under date of November 7, 1934, bear the names of the trustees and the secretary of the Fund.

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After consideration of a report by the secretary, following investigation of accountants'-liability-insurance policies now in effect, the executive committee resolved that it would be inadvisable for the Institute to render any report to its membership which might be construed as endorsement of any particular policy or broker. The secretary was authorized to provide membership lists to insurance brokers who might wish to send information to members on the subject of liability insurance.

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After discussion of the procedure followed by the librarian of the Institute, the committee decided that members and associates be permitted to withdraw from the library of the Institute only books of which duplicate copies are available.

At the suggestion of the president, the secretary has provided members of the executive committee with weekly reports in writing on the affairs of the Institute.

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### PROPOSED UNIFICATION OF NATIONAL ORGANIZATIONS

The subject of possible unification of the American Institute of Accountants and the American Society of Certified Public Accountants has received a good deal of attention from the executive committee during the past year. After

## *Report of the Executive Committee*

many months of study and frequent meetings with a committee of the American Society, the Institute's special committee on coöperation with other organizations, under date of March 12, 1935, rendered a report to the executive committee (as it was required to do under the resolution of council authorizing appointment of the special committee, adopted October 16, 1933).

The special committee's report was accompanied by a tentative plan for the unification of the two organizations worked out by members of both the Institute's and the Society's committees. The executive committee, in reporting this matter to the council at its meeting on April 8, 1935, made recommendations which in certain particulars differed from those of the special committee. The council, after extended discussion, referred the matter back for the joint consideration of the executive committee and the special committee.

On April 18th the executive committee and the special committee on coöperation with other organizations met jointly and reached agreement on the fundamental bases on which the unification of the two national organizations might be effected. These conclusions were reported to the American Society and the Society was requested to inform the Institute as to whether or not the suggested basis of unification appeared acceptable. The Institute committees felt that they could take no further action until a reply had been received from the American Society.

Late in July the Institute's special committee on coöperation with other organizations received from the American Society word that its directors, by mail vote, had approved certain broad principles which should govern the formation of a single national organization. While these principles were not inconsistent with the plan on which the Institute's executive committee and its special committee had agreed, the Society's action was not regarded by the Institute's committees as constituting acceptance or approval of the specific plan which they had suggested to accomplish unification of the two national bodies.

Toward the middle of the summer the New York State Society of Certified Public Accountants called a meeting at Atlantic City for August 23rd, to which the presidents or duly designated representatives of all state and territorial societies of certified public accountants were invited, to discuss the possibility of one national accountancy organization and to review the steps which had been taken by the two existing organizations to that end. In the belief that it would be well for the council of the Institute to hold a special meeting at Atlantic City at the same time, five members of the council requested the president to call such a meeting under the provisions of article VIII, section 1 of the by-laws, and the president complied with this request.

In order that members of the council might be fully informed, the executive committee and the special committee on coöperation with other organizations prepared a joint report which was sent in mimeographed form to all members of the council under date of August 7th, outlining all the events which had taken place in relation to the proposed unification of the national organizations since the council meeting of April 8th.

The special meeting of council called at Atlantic City did not take place, because of lack of a quorum, but representatives of the Institute attended the conference of state society presidents held in that city on August 23rd. Copies

## *American Institute of Accountants Year-Book*

of the official report of that meeting were distributed to all members of the council shortly afterward.

In view of the approaching annual meeting of the Institute it was the belief of the president that all available information on this subject should be sent to the members and associates of the Institute as soon as possible. The members of the executive committee who could be reached at the time approved this suggestion, and accordingly, a complete statement of the facts was published in the Institute's *Bulletin* of September 16, 1935.

At a meeting on September 27th the executive committee received from a number of state societies resolutions which had been adopted in accordance with a suggestion of the conference of state society presidents on August 23rd. Additional resolutions were received from other societies at the executive committee meeting of October 13th. Without exception these resolutions approve the proposed unification of the national organizations, and for the most part they endorse in a general way the suggested procedure outlined at the conference of state society presidents at Atlantic City. A few of the state societies have made specific suggestions, but most of the resolutions are couched in general terms.

At the executive committee meeting on September 27th the chairman of the special committee on cooperation with other organizations reported the results of a meeting with the corresponding committee of the American Society on September 21st. At this meeting a report was prepared for the approval of the committees of both organizations, with the thought that if they agreed on specific proposals they might submit identical recommendations to their respective organizations at the forthcoming annual meetings. This so-called joint report took the form of a concrete plan for merger of the American Institute of Accountants and the American Society of Certified Public Accountants. It gave effect to the points on which the Institute's executive committee and its special committee had agreed on April 18th. It also took cognizance of recommendations on additional points which had been made at the conference of state society presidents at Atlantic City on August 23rd. In addition, the report set forth a series of steps which might be taken to accomplish the suggested result at the earliest possible date. This report, which was signed by all the members of the Institute's special committee on cooperation with other organizations and by three of the five members of the American Society's special committee on one national organization, is attached hereto and marked exhibit "A," and is embodied in the final report of the special committee of the Institute, F. H. Hurdman, chairman, which is as follows:

[This report is printed on pages 313-315.]

The executive committee, having carefully considered the recommendations of the special committee is unanimous in concurring with the principles of the report by that committee and herewith transmits it to the council for consideration and action.

### STATE LEGISLATION

The executive committee received reports of the introduction of accountancy legislation in various states, and the reports have been referred in each case to the committee on state legislation.

## *Report of the Executive Committee*

Publication of 2,000 copies of the report of the committee on state legislation, which had been approved by the council at its meeting October 15, 1934, was authorized by the executive committee. The report was published in pamphlet form under the title "Restrictive accountancy legislation." Copies were sent to all members of state boards of accountancy, to officers of state societies, and to members of the Institute and others in states where restrictive legislation was under consideration.

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The chairman of the committee on state legislation reported that a member had objected to the action of his committee in communicating to members of the Institute in a certain state the information that accountancy legislation proposed in that state was of a nature which had been disapproved by the council of the Institute. It was the sense of the executive committee that the committee on state legislation could with complete propriety advise members and other accountants in any state as to the attitude of the Institute on questions which might come to the notice of the committee on state legislation.

### PROFESSIONAL ETHICS

It was reported to the committee that a number of members of the Institute had entered into a reciprocal arrangement with a corporation describing itself as "engineers and cost accountants," under which accountants in various cities were asked to perform engagements transmitted by the corporation in question. Since the plan appeared to involve division of fees, or payment of commissions, and since there was no indication that the corporation was a firm of professional accountants, the executive committee communicated with each member of the Institute concerned, pointing out that the arrangement in effect might be regarded as in violation of rule 4 of the rules of professional conduct. In reply to this notice some of the members concerned advised that they had not performed any work under the agreement and that they would not do so, if it appeared that doing so would be in violation of rule 4. The corporation in question, learning of the Institute's action, addressed to the executive committee a letter advising that the work under consideration was in charge of certified public accountants acting on behalf of the company. Word was later received that a partnership had been formed, including the two certified public accountants mentioned, evidently to carry on those activities in which the assistance of professional accountants might be needed.

It was reported that the committee on professional ethics had received a request for an interpretation of the Institute's rule prohibiting contingent fees, and the advice of the executive committee was sought. It was the sense of the executive committee that only the council of the Institute was empowered to interpret the rules of professional conduct; that the rules appeared to be clearly stated and that each member should be prepared and willing to govern his actions under the rules according to his own best judgment.

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At its meeting on October 15, 1934, the council adopted the following resolution:

*"Resolved, That the committee on professional ethics be and is hereby empowered to submit to the special committee on accounting procedure*



## *American Institute of Accountants Year-Book*

for its opinion any question upon which the committee on professional ethics wishes advice, and thereupon the special committee on accounting procedure shall render to the committee on professional ethics a decision upon the questions so submitted."

During the past year the attention of the executive committee was drawn to a case in which the committee on professional ethics, under the terms of that resolution, had requested an opinion of the special committee on accounting procedure. The question was one which the special committee on accounting procedure did not feel that it could properly answer, inasmuch as an answer would by implication involve an interpretation of the rules of professional conduct. It appeared to the executive committee that the resolution of the council quoted above, while intended to facilitate the procedure of the committee on professional ethics, had in effect created a division of responsibility which might hamper consideration of complaints or inquiries. On the one hand the resolution encourages the committee on professional ethics to look to another committee for advice on technical questions, while on the other hand the special committee on accounting procedure naturally is reluctant to offer opinions involving, even indirectly, interpretation of the rules of professional conduct.

It appears to your executive committee that full responsibility for determining whether or not the rules of professional conduct have been violated must in the last analysis rest upon the committee on professional ethics. That committee is, of course, at liberty to consult with any officers or committees of the Institute whose advice is desired, but it is believed that possible misunderstanding and confusion might be avoided if no formal procedure were laid down by council. The executive committee respectfully recommends, therefore, that the resolution quoted above be rescinded.

### COMMITTEES

During the past two years the Institute has corresponded at some length with succeeding presidents of the National Association of Securities Commissioners with reference to the possibility of cooperation between the two organizations in consideration of accounting examinations for purposes of state-blue sky commissions. This year the committee received a letter from the president of the National Association of Securities Commissioners announcing that he had appointed a committee to cooperate with the Institute, and requesting the Institute to designate a similar committee. With the approval of the executive committee the president nominated a special committee for this purpose which immediately entered into correspondence with representatives of the National Association of Securities Commissioners.

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The executive committee approved publication of a circular letter to members and associates, drafted by the special committee on cooperation with securities and exchange commission, dealing with the form of auditors' certificates or reports in conjunction with 1934 annual reports, in the light of regulations promulgated by the securities and exchange commission. The letter was sent to all members and associates under date of January 16th.

## *Report of the Executive Committee*

The executive committee received a communication from the American Bar Association's special committee on unauthorized practice of the law, inviting representatives of the Institute to meet with that committee in order to discuss problems of mutual interest. With the approval of the executive committee the president designated representatives for the purpose, who subsequently reported that they had met with the American Bar Association's committee at Washington in May. The conversations dealt with ways and means of amicably discussing any questions which might arise as to the propriety of accountants or lawyers undertaking engagements which properly fell within the field of the other profession. The bar association's representatives suggested that the Institute form a special committee to cooperate continuously with the bar association's committee on unauthorized practice of the law. Such a special committee was subsequently appointed by the president.

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In September the president also appointed special committees to deal with problems arising from the social security act and the public utility act of 1935. Both committees have already been in communication with the administrative bodies at Washington charged with the duty of carrying out the provisions of the respective acts.

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At its meeting April 8th the council adopted a resolution requesting the executive committee to make arrangements whereby members of the Institute might be made available as speakers when occasion should arise. The executive committee after considering this matter reached the conclusion that the special committee on development of the Institute might add to its already valuable functions, that of providing from its membership speakers to address meetings of state societies of certified public accountants or other organizations which desired representatives of the Institute for this purpose. The chairman of the special committee concurred in this suggestion and requests of this kind will henceforth be referred to that committee.

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In accordance with a resolution of council adopted at its meeting on April 8th the committee gave consideration to questions raised in the report of the special committee on natural business year. It was resolved that the special committee might properly approach members of council with a request for information regarding seasonal fluctuations in accounting practice; that the special committee might properly deal with natural fiscal years for governmental units, and that the special committee might properly give consideration to ways and means of minimizing seasonal fluctuations in accounting practice through changes in procedure in the offices of accountants themselves.

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The executive committee has approved publication of a pamphlet prepared by the special committee on governmental accounting, entitled "Accounts of governmental bodies."

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### FOREIGN SOCIETIES

The Institute received an invitation from the Society of Incorporated Accountants and Auditors inviting officers and members of council to attend the celebration in London, England, of the fiftieth anniversary of the society, April 3rd to 5th, inclusive. The committee gave instructions that notice of receipt of this invitation be published in the Institute's *Bulletin* for February. The committee subsequently nominated I. Graham Pattinson, a member of council, as official representative of the Institute and Mr. Pattinson attended the meetings in that capacity.

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The committee regrets to report that in spite of correspondence with the officers of the Dominion Association of Chartered Accountants and discussions with the state department and the department of labor at Washington, it has not been possible to bring about any change in the regulations of the Canadian government covering the entry of American accountants into Canada. So far as it has been possible to learn the requirements are the same as those in effect last year. In other words, entry may be made only when special permission is granted in response to individual application.

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An invitation was extended to foreign societies to send representatives to the Institute's annual meeting at Boston, in response to which the Dominion Association of Chartered Accountants, the Society of Accountants in Edinburgh and the Institute of Accountants and Actuaries in Glasgow have notified the Institute that they will be represented at the meeting.

### PROPOSED RESOLUTIONS

The executive committee received with deep regret news of the death of Elmer L. Hatter on June 23rd and of Edward E. Gore on September 19th. Representatives of the Institute attended the services in memory of both men.

The executive committee recommends that council adopt the following resolutions:

The council of the American Institute of Accountants has learned with sorrow of the death of Elmer L. Hatter, a former vice-president of the American Institute of Accountants, a member of its council for many years, and for long chairman of its board of examiners. His services to the Institute and to the profession were of the first magnitude, and his devotion and loyalty to the highest principles in professional and private life were an inspiration to those who worked with him. Wherefore,

*Be It Resolved*, That the council of the American Institute of Accountants hereby records its sensibility of the contributions to the accountancy profession made by Elmer L. Hatter and its deep sorrow at his death.

And be it further resolved that a copy of this preamble and these resolutions be transmitted to his family.

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The death of Edward E. Gore has robbed the accountancy profession of one whose charm, tolerance and kindliness had made him one who can not be replaced. His personal magnetism had made it possible for him to lead men to accomplishment. As president of the Institute, and as chairman of many of its committees, as well as in the civic work in which he was so active, he made substantial contributions to the welfare of his profession and his community. Wherefore,

### *Report of the Executive Committee*

*Be It Resolved*, That the American Institute of Accountants spread upon its minutes its appreciation of the accomplishments and the personal attributes of Edward E. Gore, and its profound sorrow at his death.

And be it further resolved that a copy of this preamble and these resolutions be transmitted to his family.

Respectfully submitted for the executive committee,

GEORGE ARMISTEAD, *Chairman*.

JOHN L. CAREY, *Secretary*.

October 4, 1935.

## Report of the Board of Examiners

### TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The board of examiners has held eight meetings during the fiscal year, 1934-1935. At the organization meeting Maurice E. Peloubet was elected chairman for the year.

### PLAN OF COÖPERATION IN EXAMINATIONS

A large portion of the board's efforts has been expended in administration of the plan of coöperation in examinations in which 35 states and territories now participate. One state regularly coöperating in the past has withdrawn from the plan, but another state which has never coöperated before adopted the Institute's questions for the first time in the May, 1935, examinations. One state which ceased coöperation several years ago has indicated its intention of resuming the plan.

About 1,500 candidates sat for the Institute's examinations in all coöperating states during the year. At the November, 1934, sessions the results were as follows: 11 per cent. were passed, 20 per cent. were conditioned and 69 per cent. failed. After the May, 1935, examinations the board decided that the results would be more intelligible if stated by subjects rather than according to the number of candidates who were passed, were conditioned or failed. On the new basis the May results were published as follows: 29.2 per cent. were passed in auditing, 59.7 per cent. were passed in commercial law, and 18 per cent. were passed in accounting theory and practice.

The board has again given consideration to the possibility of submitting to coöperating state boards official answers to the questions and problems in the examinations which might facilitate a uniform standard of grading. The board concluded, as it has always concluded in the past, that it would be impracticable to furnish official answers. In the first place there is no such thing as official answers to the accounting problems and, for that matter, this also applies to some of the auditing questions, the examiners giving credit for any intelligent solution. Official answers submitted to coöperating state boards would have to take into consideration every possible variation. It is reasonable to suppose also that a good deal of expensive and burdensome correspondence would result from differences of opinion among the state boards as to whether or not the official answer was the correct one in a given instance. The preparation of the official answers themselves would be an additional expense which the board is in no position to undertake. The possibility that the official answers might become public documents and be used to support arguments in controversies and litigation was also considered.

The board has given a good deal of consideration, however, to the possibility of supplying coöperating state boards with some guide which would aid them in grading the papers of candidates. Under present conditions each state board must make up its own solutions of the problems in order to determine whether or not the candidates have solved them correctly. The Institute's board be-

## *Report of Board of Examiners*

believes that it might be possible to furnish cooperating state boards with some kind of "essay" on each problem which would indicate the major points to be noted, the proper method—or methods of approach—and the correct conclusion, without offering an inflexible or invariable solution. Whether or not this procedure would be practicable remains to be seen. It would no doubt require a good deal of labor and expense, but the results might be worth it. The board has as yet reached no final decision in the matter.

The board resolved, however, that it would be desirable to attempt to reconcile differences of opinion between the Institute's examiners and examiners in cooperating states with respect to the grades awarded the papers of particular candidates. Notice was, therefore, sent to all cooperating boards stating that the Institute would review papers in which the findings of state examiners were substantially different from those of the Institute's examiners in order that the views of the two groups of examiners could be reconciled before candidates were notified of the findings of either. This procedure has been followed in a number of cases with the result that agreement has been reached on borderline cases which otherwise would have been graded differently by the Institute and the local boards.

The board has also discussed the possibility of extending the time of the examinations either by the addition of an extra day or by the addition of several hours to the existing sessions. No final conclusions have been reached in this matter.

A suggestion that candidates should receive credit for passage of the accounting examination even if they fail in the other two subjects at the same time has been carefully studied by the board, and the conclusion has been reached that this change in procedure would be highly desirable. Under the existing rules of the board an applicant must pass at least two subjects of the examinations at one sitting in order to receive any credit at all. Under this provision applicants who pass in auditing and law are conditioned only in accounting, but those who pass in accounting but fail both auditing and law receive no credit whatever. The board believes that the accounting examination alone is easily equivalent to both the auditing and the law examinations because of time and difficulty. The board respectfully recommends, therefore, that the council amend the rules of the board of examiners in the following particular:

That the sentence reading as follows:

"Applicants who shall have passed the examination in two subjects shall have the right, on payment of the required fees, to be re-examined, within a limited period, in the third subject."

be amended by the addition of the following sentence:

"Applicants who shall have passed the examination in accounting theory and practice (both parts) shall have the right, on payment of the required fees, to be re-examined, within a limited period, in the remaining two subjects."

### **ELIJAH WATT SELLS SCHOLARSHIP PRIZE**

The Elijah Watt Sells scholarship prize of \$50 has been awarded to Theodore G. Anderson, of San Francisco, California, who obtained the highest grades in the Institute's examinations during the past fiscal year.

## *American Institute of Accountants Year-Book*

It is the opinion of the board of examiners, after considerable discussion of the matter, that the Elijah Watt Sells scholarship fund would serve a more useful purpose and would better carry out the objects for which it was established if the income were devoted to the purchase of gold and silver medals to be awarded respectively to the candidates obtaining the highest and the next highest grades at each session of the examinations. At the present time only a single cash prize of \$50 is given each year. Under the suggested procedure there would be four prizes and the board is informed that \$50 would be sufficient for the purchase of satisfactory medals.

The board respectfully recommends that the council authorize it to follow the suggested procedure in the future.

### APPLICATIONS TO INSTITUTE

A good deal of confusion has occurred among applicants because of the requirement that an "examination fee" of \$25 accompany each application. Applicants who have already passed a satisfactory examination for the C. P. A. certificate or have passed the Institute's examinations in a cooperating state are not required to take further technical examination for admission to the Institute and, therefore, sometimes find it difficult to understand why an additional "examination fee" is required.

The fact is, of course, that the so-called "examination fee" is used partly to defray the operating costs of the board of examiners, a large part of which consists of printing, correspondence and postage arising out of applications for membership. Refunds by the Institute to cooperating state boards in cases where successful candidates before those boards have later been admitted to the Institute are also compulsory under the plan of cooperation. These things are difficult to explain, however, and the board believes that a good deal of confusion could be eliminated if the term "examination fee" were changed to "application fee." It is, therefore, respectfully recommended that the council amend the rules of the board of examiners by substituting for the term "examination fee," wherever it appears, the words "application fee."

The board has received and considered 173 applications for membership and associateship in the Institute, 47 less than in the preceding year.

The board has noted with considerable interest the increase in the number of applications received since refund of initiation fees was inaugurated by the council in 1932. In the past three years there have been 708 applications for admission and the membership has risen markedly over that period. The board is impressed with the fact that there has been no falling off in the quality of the applicants for admission and the increase in membership has not resulted in any relaxing of the Institute's standards as set forth in the by-laws. It does seem, however, that a larger number of the younger practitioners have applied since the initiation fees of \$50 for membership and \$25 for associateship, have been refunded. The board recommends, therefore, that the refund of initiation fees be continued through the fiscal year, 1935-1936, and that at the first opportunity the by-laws be amended to eliminate the initiation fees entirely. The board is convinced that the interests of the Institute will be best served by elimination of the initiation fees which unavoidably would act as a barrier to younger members of the profession. It is believed also that the increase in

## *Report of Board of Examiners*

annual income resulting from admission of larger numbers of members will more than offset the loss in capital funds which might have been derived from initiation fees.

### STATISTICAL SUMMARY OF EXAMINATIONS

The following is a statistical summary of the results of examinations during the past fiscal year:

During the year 69 applicants were recommended for admission as members and four for admission as associates on credit for other examinations; 48 were recommended for membership and 15 for associateship who had already passed the Institute's examination for C. P. A. certificates in coöperating states. Eighteen associates were recommended for advancement to membership.

Three applicants sat for the written examinations before the Institute's board of examiners (not in a coöperating state). Two of these applicants were passed and one failed. Those who passed were admitted as members.

Twenty-three applicants, many of whom had already passed other accounting examinations and possessed C. P. A. certificates, were granted oral examinations. All applicants for oral examination have been required to present evidence of long experience in the practice of accounting. Twenty-one applicants for membership and one for associateship passed oral examinations, while one applicant for associateship failed.

Following are the results of the examinations, according to grades of the Institute's examiners, in twenty-three states coöperating with the Institute under its standard plan during the year:

	<i>Passed</i>	<i>Conditioned</i>	<i>Failed</i>
November, 1934.....	44	73	257
May, 1935.....	69	55	289
	<u>113</u>	<u>128</u>	<u>546</u>

Five states which ordinarily examine about 1,000 candidates have adopted the alternative method of using the Institute's examination questions and problems without submitting the papers for grading by the Institute's examiners. The results in these states are not included in the above table.

Following are the states which used the Institute's examination questions:

#### November, 1934:

Alabama, Arizona, Arkansas, California, Colorado, Delaware, Florida, Idaho, Illinois, Indiana, Iowa, Kansas, Louisiana, Maine, Massachusetts, Mississippi, Missouri, Nebraska, New Hampshire, Oklahoma, Oregon, Rhode Island, Tennessee, Texas, Utah, Vermont, Washington and West Virginia.

#### May, 1935:

Alabama, Arkansas, California, Colorado, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Louisiana, Maine, Mississippi, Missouri, Nebraska, Nevada, New Hampshire, Oklahoma, Oregon, South Carolina, Tennessee, Texas, Utah, Vermont, and Washington.

Respectfully submitted for the board of examiners,

MAURICE E. PELOUBET, *Chairman.*

September 24, 1935.



## Report of the Committee on Nominations

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Your committee on nominations submits the following list of nominees for your consideration and respectfully recommends their election at the annual meeting to be held in October, 1935:

*President:*

Robert H. Montgomery, New York

*Vice-presidents:*

Norman L. McLaren, California

William B. Franke, New York

*Treasurer:*

Arthur W. Teele, New York

*Council for five years:*

Arthur H. Carter, New York

P. W. R. Glover, New York

J. E. Hutchinson, Jr., Texas

Wayne Kendrick, District of Columbia

William A. Paton, Michigan

Maurice E. Peloubet, New Jersey

C. Oliver Wellington, New York

*Council for one year:*

Edwin H. Wagner, Missouri

*Auditors:*

Warren W. Nissley, New York

R. G. Rankin, New York

Each of the above nominees has expressed his willingness to serve if elected, except, Messrs. Teele and Rankin, no replies from whom have been received because of their absence from their respective offices.

Respectfully submitted,

J. N. AITKEN, JR., *Chairman,*

JAMES J. HASTINGS,

EDW. S. RITTLER,

JAS. M. MCCONAHEY,

ARCHIE V. McDUFFIE,

JAMES S. MATTESON.

August 14, 1935.

## Report of the Committee on Professional Ethics

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Your committee on professional ethics submits herewith its report for the period dating from its election on October 18, 1934, to the close of the Institute's current fiscal year.

In addition to the open cases which were received from last year's committee, a number of new cases arose during the current year. All of these were given careful consideration, both through correspondence with the members of our committee and with the officers of the Institute and at meetings which have

## *Reports of Committees*

been held. The accomplishments of the committee during the year may therefore be reported upon as follows:

### CASES RECEIVED FROM PREDECESSOR COMMITTEE

Twenty-one cases which were still pending were passed to the present committee by the previous one. Of these cases, 12 were based upon an alleged violation of rule 2 (omission of material facts); two on article 5, section 4 (e) of the by-laws (one of which pertained to the manipulation of books and the other to disbarment by the United States treasury department); one for violation of article 5, section 4 (e), rule 8 (soliciting) and rule 2 (omission of material facts); one for violation of rules 8 (soliciting) and 11 (advertising); one for violation of rule 11 (advertising); two for violation of rule 8 (soliciting); one for violation of rules 8 (soliciting) and 10 (contingent fees); and one for violation of rule 5 (incompatible alliance).

Sixteen of the above cases were disposed of as follows:

Eight cases pertaining to infringement of rule 2 have been closed. The nature of one complaint was the questioning of a certificate of a member firm attached to the published report of a corporation. Investigation showed that the accountants had made only an interim report but without formal audit and that in their report responsibility was disclaimed for the accuracy of the figures. In the published report of the company, however, the accountants' statement regarding the work was designated as a certificate without the consent of said accountants. The opinion of the committee, therefore, was that there had been no violation of rule 2.

Two more cases relating to rule 2 were studied. A study had been made by a previous committee of the published reports of a client company with a view to reaching a conclusion as to whether the company's report and accountant's certificate attached thereto contained a full and complete disclosure of material facts relative to the financial condition of the company. The committee of two years ago corresponded with the firm in question and had a conference with one of the partners on the points at issue. The successor committee also made a further study of a later year's report of this same company. These files were turned over to the present committee, and after a careful study of the cases it was voted that no *prima facie* evidence existed for preferring charges against the accountants in question and the two cases were closed.

A fourth case relating to rule 2 involved an indictment by a federal court of a member of the Institute in connection with the audit reports of a company covering a period of three years. The case came to trial in the federal courts in the fall of 1934 and the defendant was acquitted. The committee studied with care the testimony given at the trial by the defendant, by a manager for the firm who had charge of the audit, the testimony of expert witnesses called by the government and by the defense, the company's reports to stockholders, and the judge's charge to the jury. Following this study of the case, the committee voted that there appeared to be no evidence which would justify a recommendation to the council that action be taken against the respondent.

In another case coming under rule 2, the reports of an accounting firm for a company had been referred to the preceding committee, the complainant questioning the accounting procedure as reported by the accountants with particu-

## *American Institute of Accountants Year-Book*

lar reference to the provision for depreciation. After the present committee had studied the evidence and the correspondence pertaining to the case, it was decided that there was insufficient evidence to sustain a charge that there had been any violation of rule 2. The case was therefore closed.

Two other cases coming under rule 2, pertaining to the published reports of a company for two different years, supported by the certificates of the accountants in question, received the careful attention of our committee. In accordance with the resolution adopted by the council at the October, 1934, meeting at Chicago, certain questions on accounting technique and procedure involved in these two reports were submitted to the special committee on accounting procedure, together with copies of the auditors' reports. The special committee declined to give an opinion on these questions, on the grounds that the question of whether these reports violated rule 2 did not come within the proper scope of this committee, whose function as interpreted by the committee did not require of it "an opinion on the character or quality of the published work of a fellow member." Our committee felt that, aside from questions of accounting procedure which were involved, insufficient evidence existed for referring the matter to the council and voted to close the case.

The last case coming under rule 2 had been under consideration by the two previous committees and involved an accounting firm's reports on a company which had since gone into receivership. Due to lack of direct evidence on the case and to the fact that it was indirectly involved with a lawsuit which was not closed until after the election of the present committee, this case was passed to our committee. After a careful review of the case it was decided that insufficient evidence existed to prefer charges, and the case was closed.

A complaint coming under rule 11 was closed by the present committee. This case dealt with an alleged advertising letter circulated by a member of the Institute. The chairman of the predecessor committee had written the respondent stating that while his letter did not actually violate either of rules 11 or 8, such letters were discouraged by the committee as being beneath the dignity of accountants bearing the name of the American Institute on their letter-head. The present committee ruled that the case was closed with the transmittal of such a letter.

The committee has disposed of two cases coming under rule 8 (soliciting). In one case the complainant charged that the respondent had approached his clients for the purpose of obtaining their work, but the complainant was unwilling to file a formal complaint or to present evidence from his clients who had been approached. The committee therefore could take no action, and the case was dropped. The other case was found to have arisen from a misunderstanding by all parties concerned, and upon the receipt of a letter from the complainant, transmitted through our committee, apologizing for the annoyance caused the respondent in the matter, the case was closed.

One case, coming under article 5, section 4(e) of the by-laws, was closed by the acceptance of the resignation of the respondent from the Institute.

A case in which the respondent was charged, under article 5, section 4(e) of the by-laws, rule 2 and rule 8, with breach of partnership contract, issuing a false financial statement while a member of the partnership and soliciting a client of the complainant after entering the employ of another firm of account-

## *Reports of Committees*

ants, was closed because of lack of sufficient evidence to sustain the first and last charges. Our committee further ruled that there was insufficient evidence to sustain the charge of violation of rule 2, consideration also being given to the fact that the complaint was not made until after a lapse of approximately four years.

A case involving an alleged infringement of rules 8 and 10 was dismissed because the respondent answered the charges of the complainant to the satisfaction of the committee.

A case concerning rule 5 (incompatible alliance) was dropped because no conclusive evidence was obtained which would tend to show that the alliance was an incompatible one.

One case, which also originated with the predecessor committee, was presented for a hearing before council sitting as a trial board, at a meeting of the council in October, 1934. This case pertained to a letter sent to a client of another accountant, which appeared to be in violation of rules 8 and 11. The respondents were not present and were not represented and, after listening to the complaint and after giving consideration to certain circumstances of the case, the council voted to refer it back to the committee in order that an attempt might be made to reach an amicable settlement. Efforts were made by the present committee to reach an understanding with the respondents, but to no avail. When the respondents were given notice that their trial would be resumed at the April, 1935, meeting of the council, one of the respondents resigned from the Institute. At the April meeting, the council, sitting as a trial board, found the respondents not guilty of violation of rule 8 but guilty of violation of rule 11. It was voted by the council that the respondents be admonished, with the amendment that the trial board regretted the necessity for the action and hoped that the member's resignation be withdrawn and that in the future both members would observe both the letter and the spirit of the rule.

The remaining five cases inherited from the predecessor committee are still pending. All of these cases relate to an alleged infringement of rule 2. On four of the cases coming under this rule, court action is pending and it is the established policy of the committee to defer action on all such cases until the case has been passed upon by the courts. The remaining case on rule 2 is one which in the opinion of our committee should be held open pending further possible developments in the affairs of the client company, and it is therefore being passed to the incoming committee.

### NEW CASES REFERRED TO THE PRESENT COMMITTEE

There have been thirteen new cases formally referred to the present committee. Of these cases, four were complaints based upon the violation of rule 11 (advertising). Two were based upon rule 2 (omission of material facts). The other seven cases were requests for interpretation, of which one related to the treatment of capital stock (rule 2); one to competitive bidding; one to rule 10, as it applies to contingent fees in tax cases; one to rule 4 (commission from laity); two to rule 11 (advertising); and one to rule 8 (soliciting).

One case which relates to a possible breach of rule 2 was referred to our committee late in the year, but no action could be taken for the reason that suit may

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be brought against the accountants involved by the client company, and in accordance with our established practice the case will be held in abeyance awaiting either the outcome of the suit or definite advice that no suit is to be brought. The case is therefore passed to the incoming committee.

In this group of cases arising during the current year, eleven have been disposed of to date. In one case on rule 2, a prospectus of a company was submitted by a member as being a possible infringement of this rule. However, the committee was of the opinion that the prospectus contained no misstatement and the case was closed.

Five cases relating to an infringement of rule 11 have been settled by the committee. One, having to do with an accounting firm's advertisement, occupying more than one-quarter page in a directory, was settled by calling the firm's attention to this infringement and obtaining a promise from them that in any future advertising they would limit their space in conformity with the rule. A second case regarding an infringement of rule 11, again in the form of an advertisement in a directory of more than one-quarter page, was settled by obtaining a written statement from the accounting firm that they would refrain from such advertising in the future. A third complaint, regarding a desk blotter on which a member's advertisement appeared, was settled by calling the complainant's attention to the fact that while the blotter advertisement was not in good taste, nevertheless the member could not be charged with any actual violation of rule 11 in the matter.

An inquiry relative to a bulletin issued by an accounting firm was answered by the ruling of the committee that since the bulletin was limited in content to an explanation of the new tax regulations and since it was sent only to clients and to those who requested a copy, it did not constitute a violation of rule 11. Finally, a member asked if it would be considered a violation of rule 11 to show on his letterhead "Audits and financial statements covered by bond with the ——— surety company." The committee gave an opinion that, while the rule did not apply to such a statement, it might be questioned whether it was desirable to use such an imprint on a firm's letterhead.

The inquiry regarding the treatment of capital stock by a certain company, with the possibility of a violation of rule 2, was answered by the opinion of the committee that there had been no violation of the rule.

An inquiry regarding rule 8 also came before the committee. The question was raised as to whether a letter written by a firm of accountants in Washington and addressed to a firm of accountants in another city, in which the Washington firm sought to become the Washington representative of the other firm on accounting and tax matters, represents a violation of any rule of the Institute. The committee felt that there was nothing in our code of ethics which would deny a member of the Institute the right to call the attention of another accountant to his qualifications and experience and to offer him the services of his firm. Since the firm members under question were neither members of the Institute nor certified public accountants, so far as could be learned, the case was considered closed, without taking the matter up with the firm in question.

The inquiry by a member concerning contingent fees on tax cases in relation to rule 10 of the code of ethics was settled. The matter was discussed

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at length at the March 18th meeting of our committee with members of the executive committee, and the conclusion was reached that the arrangements entered into with clients in such cases could doubtless be modified so as to conform to the provisions of the rule.

Two other cases which have been settled were inquiries by members who felt they might unintentionally be violating a rule of professional ethics. One concerned the resolution on competitive bidding, and the member was informed that this resolution was not absolutely prohibitive in its wording, but was designed to discourage the practice—until such time as it might be practicable to adopt and enforce such a rule. Another was a request for interpretation of rule 4, the accountant asking whether he was violating rule 4 in accepting a discount from a stationer on supplies for his clients, the clients being charged the full price. The committee advised him that in its opinion such a practice was in violation of the rule.

Besides the above matters which have been designated as separate cases, there have been several requests for opinions and interpretations of a minor nature relating to ethical procedure which have been disposed of by the committee in an informal manner, as follows:

A proposal was received from the president of the Institute that the committee on professional ethics cooperate with the special committee on accounting procedure and recommend to the Institute that some official statement be adopted relative to the treatment of stock dividends. The committee expressed its willingness to cooperate with the special committee on accounting procedure regarding stock dividends, but no action by that committee on this resolution was brought to its attention.

The Maryland Association of Certified Public Accountants requested an opinion of the members of the Institute's committee on professional ethics on the matter of competitive bidding. The Maryland Association was advised that the committee would not recommend the adoption of a rule specifically forbidding competitive bidding, since it would be practically impossible to enforce it, but that it would be better to adopt it as a general policy, educational in its nature rather than prohibitory.

A question was received as to whether a certain letter sent out by an accounting firm came under rule 11 (advertising), and the committee ruled that the letter of the accounting firm did not constitute a violation of rule 11.

The chairman of the committee on state legislation requested opinions from the members of the ethics committee regarding the enforceability of rules of professional conduct imposed either by statutes of states or set up by their board of registration. Two members of the committee gave the conditions under which professional ethics are enforced in their respective states, they being admonitory in character and probably not enforceable before a court-of-law.

A question arose regarding the letterhead used by an accountant who is no longer a member of the Institute. The committee ascertained that the letterhead in question was an old one which had been used in error, and the ex-member expressed his regrets and stated that he would avoid any such oversight in the future.

A question was referred to our committee as to whether rule 6 is being violated in case an auditor's certificate is given based upon work done by a

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member of the staff not a member of the Institute. The committee gave its opinion that, inasmuch as the practice is carried on in the name of the principal and he assumes full responsibility for the work and must therefore be expected to be familiar with the nature and scope of the service performed and the contents of each report issued, there is no violation of the rule in question.

A member inquired whether a card inserted in the classified section of a telephone directory and also used as a letterhead meets the requirements of rule 11. The committee ruled that the proposed wording of the card and letterhead of the member fell within the requirements relative to such card as stated in rule 11.

To summarize, 34 cases have received the consideration of our committee during the year, of which 21 were received from the predecessor committee and 13 were new cases which arose during the year. Formal action has been taken on all but seven of these cases, it being necessary to pass these to the incoming committee for reasons which have already been given in this report.

Respectfully submitted,

CHARLES F. RITTENHOUSE, *Chairman*,  
CLEM W. COLLINS,  
S. G. H. FITCH,  
J. K. MATHIESON,  
PHILIP N. MILLER.

September 26, 1935.

### **Report of the Committee on Budget and Finance**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The committee on budget and finance recommends appropriations as follows, which have been based upon its review of the income and expenditures for the past fiscal year in comparison with the prior year's budget and upon study and discussion of the forecasts and requirements for the year ending August 31, 1936.

#### **THE GENERAL FUND**

The budget:

*Estimate of expenditures to be appropriated:*

Salaries:

Editor.....	\$ 6,000.00
Secretary.....	6,000.00
Staff.....	13,400.00
Stationery and printing.....	2,000.00
Postage, express, telephone and telegraph.....	3,000.00
Rent.....	4,800.00
Annual meeting.....	375.00
Executive committee.....	300.00
<i>The Journal of Accountancy</i> .....	7,400.00
Year-books.....	2,200.00
Traveling expenses.....	1,800.00
General expenses.....	2,000.00
Legal fees and expenses.....	4,100.00
President's travel and other expenses.....	1,500.00
Equipment.....	200.00
	<u>\$55,075.00</u>

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### *Estimate of revenue:*

Dues .....	\$55,000.00
Sales of year-books .....	100.00
	<u>\$55,100.00</u>

The proposed increase in salary appropriation is chiefly due to an attempt to relieve the board of examiners of salary charges which its income is not expected to be sufficient to meet.

### THE ENDOWMENT FUND

#### The budget:

##### *Estimate of expenditures to be appropriated:*

Salaries .....	\$ 6,560.00
Stationery and printing .....	50.00
Postage, express, telephone and telegraph .....	200.00
Rent .....	4,000.00
Books and magazines .....	2,000.00
General expenses .....	400.00
Equipment .....	100.00
	<u>\$13,310.00</u>

### *Estimate of revenue:*

Income from investments .....	\$10,625.00
Circulating library fees .....	10.00
Foundation .....	3,000.00
Interest on bank balance .....	25.00
	<u>\$13,660.00</u>

### THE FOUNDATION

#### The budget:

##### *Estimate of expenditures to be appropriated:*

Contribution to library .....	\$ 3,000.00
Fee of security custodian .....	75.00
	<u>\$ 3,075.00</u>

### *Estimate of revenue:*

Income from investments .....	<u>\$ 3,100.00</u>
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The estimated revenue of the foundation has been allotted to the endowment fund in accordance with resolution adopted by the foundation providing for such disposition.

### THE BOARD OF EXAMINERS

#### The budget:

##### *Estimate of expenditures to be appropriated:*

(Also authorization to expend out of the unexpended balance such other sums as have been or may be received as revenue by the board of examiners) .....	<u>\$10,600.00</u>
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### *Estimate of revenue:*

Fees .....	\$ 4,000.00
State boards (paying part, at present \$10 for each candidate to reimburse board for expenses) .....	6,500.00
Sales of examination questions .....	100.00
	<u>\$10,600.00</u>



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As the revenue of the board of examiners and its expenses will vary in relation to the number of candidates for examination in states cooperating with the Institute's board, this budget has been set up to enable the board to adjust its expenditures to the income likely to be received.

### TO THE DIRECTORS OF THE 135 CEDAR STREET CORPORATION:

GENTLEMEN: The committee on budget and finance of the American Institute of Accountants has been requested to prepare a budget for the 135 Cedar Street Corporation for the year ending August 31, 1936, and offers the following figures with a recommendation that they be adopted.

#### THE 135 CEDAR STREET CORPORATION

##### The budget:

##### *Estimate of expenditures to be appropriated:*

Interest on bonds.....	\$ 1,780.00
Taxes.....	2,400.00
Heat, light and power.....	1,000.00
Wages.....	1,820.00
Elevator supervision.....	288.00
Water.....	50.00
Insurance.....	320.00
General expenses.....	800.00
Repairs and maintenance.....	800.00
Reserve for redemption of bonds.....	5,000.00
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	\$14,258.00

##### *Estimate of revenue:*

Rent.....	\$14,300.00
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### TO THE DIRECTORS OF THE AMERICAN INSTITUTE PUBLISHING CO., INC.:

GENTLEMEN: The committee on budget and finance of the American Institute of Accountants has been requested to prepare a budget for American Institute Publishing Co., Inc., for the year ending August 31, 1936, and offers the following figures with a recommendation that they be adopted:

#### AMERICAN INSTITUTE PUBLISHING CO., INC.

##### The budget:

##### *Estimate of expenditures to be appropriated:*

Salaries:	
Editor.....	\$ 6,000.00
Staff.....	12,000.00
Stationery and printing.....	650.00
Postage, express, telephone and telegraph.....	3,300.00
Rent.....	5,500.00
Advertising and promotion.....	1,000.00
Royalties on book sales.....	800.00
Supplies.....	300.00
Interest and discount.....	300.00
Taxes and insurance.....	300.00
General expenses.....	350.00
	<hr/>
	\$30,500.00

## Reports of Committees

### *Estimate of revenue:*

Net income from <i>The Journal of Accountancy</i> for subscriptions earned, advertising and sales of extra copies, after deducting prime costs of paper, printing, etc.....	\$22,000.00
Net income from sales of books, after deducting prime costs of paper, printing, etc.....	10,000.00
	<hr/> <hr/>
	\$32,000.00

Respectfully submitted,

PAUL K. KNIGHT, *Chairman*,  
GEORGE COCHRANE,  
JOHN FRASER.

October 1, 1935.

## Report of the Committee on By-Laws

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Your committee on by-laws reports as follows:

The only change suggested in the by-laws is covered by the following proposed amendments:

Proposed amendment to article XIII, section 1:

That the first sentence of this section be annulled and that there be substituted therefor the following:

"There shall be a regular meeting of the Institute on the third Tuesday of September or the third Tuesday of October of each year as the executive committee shall decide."

Proposed amendment to article XIII, section 5:

That this section be changed to read as follows:

"Regular meetings of the council shall be held on the Thursday next after the date of the annual meeting of the Institute, the second Monday in April and the Monday next preceding the date of the annual meeting of the Institute."

Proposed amendment to article XIII, section 7:

That the words "the date of the annual meeting of the Institute" be substituted for the words "the third Tuesday in October." The section would then read:

"Sec. 7. Notice of each meeting of the council except the meeting on the Thursday after the date of the annual meeting of the Institute shall be sent to each member of the council at his last-known address twenty-one days before such meeting. Such notice as far as practicable shall contain a statement of the business to be transacted."

There is no doubt that some members of the Institute would favor these amendments but the members of the committee have come to no unanimous decision thereon and therefore it is desired to report the amendments to the annual meeting without recommendation.

Respectfully submitted,

WALTER MUCKLOW, *Chairman*,  
CHARLES FIELDING BRIDWELL,  
EDWARD FRASER.

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### Report of the Committee on Education

#### TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: During the past year your committee on education has made a survey of the educational offering of courses in the field of accounting. The survey has been limited to schools of collegiate or university grade and, while not covering all such schools, is believed to be fairly representative.

Before undertaking this survey it was the belief of your committee that present day education designed to prepare for the practice—public or private—of professional accountancy is comparatively quite meager and generally inadequate if one applies to such education the standards of adequacy exemplified in the comparable fields of law, medicine, architecture, engineering, and other recognized professions.

Because of the different methods of organization of courses of study designed to prepare for the practice of the various professions, it is not possible to point out any one method generally accepted as an ideal. Two phases of all such education are, however, quite generally recognized. These are as follows:

1. The cultural—often designated as pre-professional.
2. The strictly professional.

The purpose of the cultural courses is to acquaint the student in a general way with the world he lives in and the development of present-day civilization—its history, philosophy, literature and scientific achievements. These courses discipline the mind, broaden the outlook, and equip the student somewhat with the tools for further study—foreign languages, which unlock the story of the achievements of other peoples; mathematics, a tool useful in many fields of human endeavor; and English composition, which should give him the ability to express his thoughts with clarity, exactness and force.

The specific purpose of the professional courses is to acquaint the student with the content, scope, philosophy and ethics of his chosen field and to equip him with the tools, terminology and methods necessary for the practice of his profession.

In schools of medicine, of law and usually of architecture these two groups of courses, the cultural and the professional, are pretty well separated, the completion of the cultural being a prerequisite to entry upon the professional. In some schools of engineering and of business the two groups of courses are taken at the same time. In others the cultural group must be completed first as above.

Where the two groups are separated the amount and extent of the cultural group varies. In most instances, however, a minimum of two full years of college work, based on completion of the standard four-year secondary or high-school course, is required. In some cases, the prerequisite is the holding of a baccalaureate degree from a reputable college.

The amount of the strictly professional work varies somewhat, also. In schools of law the course usually covers three years; in medicine, four years; in architecture, three or four years; in engineering, two or three years.

In contrast with these academic requirements of collegiate grade of the older professions, the similar requirements of the accountancy profession are practically negligible, the only scholastic requirement at the present time being the

## *Reports of Committees*

completion of a high-school course of study or its equivalent. It should be noted, however, that after January 1, 1938, the state of New York will require graduation from a college of business of collegiate rank, including a specialization in accounting of a minimum specific extent, measured in terms of scholastic credits or semester hours—a semester hour meaning attendance upon a lecture or recitation for a minimum period of fifteen weeks, thirty such semester hours being considered the standard load or accomplishment for one year.

In view of the increasingly important work encompassed within the scope of the accountancy profession, it seems to your committee on education that the profession must take cognizance of the inadequacy of its present educational requirements and adopt an educational program that will ensure a better type of applicant for entrance into the profession. It is incumbent upon the profession to make known the type of applicant it desires and then demand such a product from the schools, which will usually be found willing to cooperate to this end.

To show the present status of collegiate education for accountancy, the following table, covering 123 schools, is presented:

TABLE 1  
Number of Semester Hours of Accounting Courses Offered in 123 Schools

School group	Group limits in semester hours	Number of schools in each group	Number of courses offered
1	0-15.9	9	6
2	16-20.9	17	16
3	21-25.9	11	16
4	26-30.9	25	23
5	31-35.9	18	28
6	36-40.9	11	25
7	41-45.9	12	23
8	46-50.9	5	21
9	51-55.9	6	30
10	56 and over	9	40

It will be noted from table 1 that the 123 schools are divided, for the purpose of this study, into ten groups. All schools in group 1 offer less than 16 semester hours of accountancy work; in group 2, less than 21 hours, etc. Columns 3 and 4 of the table show respectively the number of schools in each group and the number of different accounting courses offered by those schools. It is seen from the table that about 86 schools offer as much as one complete year or 30 semester hours of accounting courses and that only 9 offer as much as, or a little less than, two complete years of work.

In table 2 on page 284 are given the titles of the various courses offered, the extent of the course by semesters, the number of schools making the offering under each category, and the average semester hours or credits for each course offered. No comment is made on this table other than to point out the lack of uniformity in course titles and in the content or extent of the offerings, i. e., the period—one or two semesters—required for the completion of a given course.

The two tables show the extent of the educational training available in accountancy. As compared with the legal profession, for which the usual

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TABLE 2

**Accounting Course Offerings in 123 Schools—Name and Extent**

Name of course	Number of schools offering the course		Average credit
	As one-semester course	As two-semester course	For one semester
Introductory accounting.....	8	116	124 3.359
Corporation accounting.....	30	82	112 3.215
Cost accounting.....	76	36	112 2.876
Auditing theory.....	71	33	104 2.808
Income tax.....	70	16	86 2.549
C. P. A. review.....	33	20	53 2.903
Accounting system principles.....	34	12	46 2.499
Seminar in accounting.....	7	28	35 2.480
Advanced accounting problems.....	13	21	34 2.684
Financial statement analysis.....	27	3	30 2.603
Intermediate accounting.....	12	11	23 2.974
Budgetary accounting.....	18	4	22 2.900
Specific enterprise problems.....	13	9	22 2.619
Theory of accounts.....	13	6	19 2.881
Mathematics of accounting.....	11	6	17 2.368
Governmental accounting.....	11	6	17 2.435
Advanced cost.....	10	4	14 2.668
Estate and fiduciary accounting.....	5	4	9 2.277
Pre-introductory accounting.....	6	3	9 2.409
Retail accounting.....	5	1	6 2.643
Brokerage accounting.....	3	2	5 2.000
Auditing laboratory.....	4	1	5 2.400
Public utility accounting.....	3	2	5 1.857
Cost accounting problems.....	3	1	4 2.600
Commercial bank accounting.....	3	0	3 1.500
History of accounting.....	2	1	3 2.000
Accounting for extractive industries...	3	0	3 3.000
Construction accounting.....	2	0	2 2.500
Investment accounting.....	0	2	2 2.000
Standard costs.....	2	0	2 2.500
Machine accounting.....	1	1	2 3.113
Foreign exchange accounting.....	1	0	1 2.000
Accounting for packing industry.....	1	0	1 3.334
Security syndicate accounting.....	1	0	1 1.500
Advanced tax accounting.....	0	1	1 2.000
Problems in tax accounting.....	1	0	1 2.000
Governmental budgets.....	1	0	1 3.000
Distribution cost accounting.....	1	0	1 3.000
Real estate accounting.....	1	0	1 3.000
Insurance accounting.....	1	0	1 2.000
Effects of alterations of the monetary unit on financial statements.....	1	0	1 2.000
Auditing for special industries.....	1	0	1 2.000
Intercompany accounting.....	1	0	1 2.000
Accounting for hotels.....	1	0	1 4.000
Receivership accounting.....	1	0	1 3.000
Railway accounting.....	1	0	1 2.000
General (unclassified).....	2	1	3 2.600

## *Reports of Committees*

requirement is three years of professional study—approximately 90 semester hours, the amount of educational training available in accountancy is generally quite inadequate. It therefore seems to your committee that the American Institute of Accountants could render a very worth while service to accountancy education in any one or all of the following ways:

1. By formulating a policy setting forth specific standards of educational training for the practice of public accountancy.
2. By encouraging the strengthening of the training now available in various collegiate schools of business, even to the extent of suggesting the organization of separate professional schools for this purpose.
3. By encouraging the amendment of the statutes of the various states to set up higher educational requirements for certification.
4. By a gradual strengthening of the examinations for entrance to the Institute in accordance with the above suggestions.

Your committee on education desires to go on record as recommending that the council approve all or any of the above suggestions—and take such action as may be necessary to put them into effect.

Respectfully submitted,

ROY B. KESTER, *Chairman*,  
G. E. BENNETT,  
J. HUGH JACKSON,  
JAMES M. MCCONAHEY,  
WARREN W. NISSLEY.

September 10, 1935.

### **Report of the Committee on Federal Legislation**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Your committee on federal legislation has given consideration to a number of specific subjects, most of them related to the federal income-tax laws or their administration. The matters with which the committee has dealt are listed as follows, in the order of their occurrence rather than of their importance:

#### **T. D. 4476**

After considering T. D. 4476, which required that a specific form of affidavit attached to income-tax returns be executed by attorneys or agents assisting clients in the preparation of returns, your committee concluded that the prescribed form was not appropriate in all cases and that no accountant should be compelled to execute an affidavit which did not state the actual facts. The membership was advised of the committee's conclusions through the monthly *Bulletin*.

#### **EXTENSIONS**

The committee advised the commissioner of internal revenue that a collector in one district had been reported to have refused requests which the committee considered reasonable for extensions of time for filing income-tax returns. The commissioner replied that the matter had been brought to the attention of the collector concerned.

#### **CONSOLIDATED RETURNS**

Correspondence between the Institute's committee and the United States chamber of commerce regarding the possibility of recommending to congress the

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restoration of the right to file consolidated returns took place during the winter. Since the subject had not been open for discussion in official circles there was no opportunity for the Institute to submit official recommendations on this matter.

### PUBLICITY

The committee declined several invitations to join in protests against the publicity features of the 1934 act, in view of the fact that the question at issue did not appear to be one which concerned accountants particularly, or on which accounting knowledge would enable one to speak with special authority.

### COÖPERATION WITH BAR ASSOCIATION

The chairman of your committee, in company with other representatives of the Institute, was appointed to meet with representatives of the American Bar Association at Washington last May to discuss relations between accountants and lawyers in their professional practices. As a result of this conference the president of the Institute later appointed a special committee to coöperate with the American Bar Association.

### S. B. 2944

Your committee gave a good deal of consideration to S. B. 2944, the so-called Wagner bill, which would have prohibited all but attorneys from representing taxpayers or other claimants before government departments. The Institute's committee communicated with representatives of the American Bar Association and learned that that association was not actively supporting the bill, but that an organization known as the Federal Bar Association was sponsoring it. At the suggestion of the chairman of the Institute's committee, Senator Wagner was informed through a personal acquaintance that reputable attorneys were not in favor of legislation of the type proposed. In the meantime the Institute's counsel resident in Washington was keeping close watch on the bill and was rendering frequent reports to your committee. Members of the Institute in the states represented by members of the senate committee on judiciary, to which S. B. 2944 had been referred, were requested to write the members of the committee in opposition to the bill. This was done and through the ensuing correspondence it was learned that neither the treasury department nor the interstate commerce commission had been asked to pass upon S. B. 2944 and therefore were not supporting it in any way. The senate committee on judiciary finally rendered an adverse report on the bill, which was therefore not passed. In view of the definite nature of the committee's report it seems entirely possible that this legislation will not be re-introduced at the continuation of the congressional session next January.

### S. B. 2512

The so-called lobbyists bill, S. B. 2512, which rapidly passed the senate and was referred to the committee on judiciary of the house of representatives, also claimed a good deal of attention from the Institute's committee. This bill was so worded that in the opinion of competent counsel it would have required accountants representing claimants before the treasury department and other governmental departments to register with the federal trade commission and to

## *Reports of Committees*

file complete information regarding the terms of their engagement, fees, expenses and other information. The ignominy of being subjected to the same regulations as those applicable to professional lobbyists was regarded by your committee as perhaps the chief danger in the proposed legislation. Through counsel close watch was kept over this bill. Members in the several states represented by the house committee on judiciary wrote their congressmen at the Institute's request voicing their objections to S. B. 2512. Eventually the house committee called a hearing on the bill at which the Institute's committee was represented and filed a brief which was published in full in the Institute's *Bulletin* for August 15th. The American Bar Association appeared in opposition to the bill at the same time and submitted suggested amendments which, in the opinion of your committee, would be entirely satisfactory to members of the Institute. No action was taken on the bill prior to adjournment of congress. When congress reconvenes next January the bill will remain before the house committee on judiciary for final disposition.

### INFORMATION RETURNS

Your committee transmitted to the commissioner of internal revenue a suggestion made by a member that the requirement for filing so-called information returns on February 15th be amended so that such returns could be filed on March 15th, when income-tax returns themselves must be submitted. The commissioner replied that the procedure followed by the bureau made it necessary that information returns be prepared at least thirty days before the regular tax returns were filed.

### THE 1935 ACT

When the 1935 federal revenue act was first proposed your committee noted that the rate of excess-profits tax was raised without providing for restatement of capital stock values. Inquiry was made in order to ascertain whether or not this was an accidental omission or whether it had been deliberate. The committee was advised that this provision had been framed with all the circumstances in mind. It was also learned that the bar association had attacked the constitutionality of such a provision. In the circumstances it appeared unnecessary for the committee to make any public, formal recommendation that provision for restatement of capital stock value be included in the bill. As finally passed such a provision was included in the act.

Respectfully submitted,

DONALD ARTHUR, *Chairman*,  
WAYNE KENDRICK,  
LEON E. WILLIAMS.

September 28, 1935.

### Report of the Committee on Publication

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The committee on publication presents the following report for the fiscal year ended August 31, 1935.

The general condition of business throughout the country seemed to this committee to make it unwise to issue any new texts during the first part of the



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year. However, after the beginning of 1935 the committee felt justified in proceeding to publish a few additional titles.

*Land Accounts* and *Cemetery Accounts*, both by Walter Mucklow, were issued during the spring and met with a satisfactory reception.

*Legal Responsibilities and Rights of Public Accountants*, by Wiley Daniel Rich was accepted for publication and at the date of this report was on the press with a definite promise of delivery prior to the annual meeting of the Institute. This last named text meets a demand for a comprehensive review of all laws, court decisions and obiter dicta which have a bearing upon the practice of accountancy, and the committee believes that this book will have a large and continuing sale. Other manuscripts are under consideration and one or two of these will probably appear during the fall.

The American Institute Publishing Company, Inc., came to the end of the fiscal year with a slight loss which was almost entirely due to an unfortunate and extraordinary incident which prevented publication of an accepted text after the matter was in type and practically ready for sale. The net loss on this adventure was \$1,148.57.

Since the beginning of the fiscal year the publishing company has reduced its bank loans by \$500 leaving a total of notes outstanding of \$4,500. This amount was reduced to \$2,500 by payments made after end of the fiscal year.

*The Journal of Accountancy* at September 1, 1935, had a total paid circulation greater by about eight percent than that at the corresponding date of the preceding year. Circulation of the *Bulletin* at September 1st of this year was also substantially higher than at September 1, 1934.

There was a slight decline in advertising revenue during the early part of the present year, but at present the prospects are encouraging and there has been a substantial increase already in the amount of advertising in *The Journal of Accountancy*.

The committee reported to the council in April, 1935, that the increase in circulation in magazines seemed to be evidence that the worst of the depression, so far as the company is concerned, was past. This opinion has been justified by experience during the second half of the fiscal year.

The committee urges upon members of council and other members of the Institute the importance of contributing articles or suggesting subjects for articles to the editor. *The Journal of Accountancy* has weathered the financial storm better than most magazines, and in the better times which are imminent it should serve an increasingly useful purpose and produce increasing revenues.

Respectfully submitted,

JOHN B. NIVEN, *Chairman*  
WILLIAM D. CRANSTOUN,  
J. C. SCOBIE.

A. P. RICHARDSON, *Editor*.  
October 11, 1935.

## *Reports of Committees*

### **Report of the Committee on State Legislation**

**TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:**

**GENTLEMEN:** During the fiscal year just completed, your committee on state legislation has had to cope with a multitude of accountancy bills unprecedented in its experience. Thirty-seven bills were introduced, varying widely in purpose and including minor amendment of administrative features of existing laws, repeal of standard legislation and substitution of two-class restrictive laws and the re-opening of waiver clauses. Each bill introduced was immediately analyzed by your committee to determine what its effect would be on the practice of accountancy and the standing of our profession. In cases wherein the reported bill was considered to be undesirable, every effort was made to use the influence of the Institute and its individual members to bring about its defeat. Likewise, when the committee found that a bill would enhance the prestige of the profession or facilitate its practice on a proper plane, full support was given to its sponsors.

The volume of work thus imposed upon your committee makes it desirable again to point out the advantages which would follow if every member acquainted with or participating in a movement to introduce a bill affecting the practice of accountancy would observe the provisions of rule 7 and immediately transmit all available information to the office of the Institute. Your committee works at a great disadvantage when its first knowledge of such plans is the introduction of the bill itself. It is far easier to influence the drafters of a bill while they are still engaged with this task than it is to influence a state legislature or the sponsors of a bill after it has been introduced. Too often your committee is in this way denied the opportunity of doing effective educational work.

In its correspondence and conversations with members of the Institute concerning the several two-class restrictive bills introduced during the past year, your committee found that the resolution unanimously adopted by the council of the Institute at the annual meeting in 1934 has not in all cases been given sufficient consideration. The resolution was the result of years of study and experience; it represents the mature judgment of the council of the Institute and should be weighed carefully by each member whenever a bill of this type is introduced in his state.

It is the hope of your committee to improve upon the procedure which it has followed in dealing with accountancy legislation. The committee offers the suggestion that in the future each bill, as it is received by the committee, be immediately analyzed and then submitted to counsel for an opinion on its constitutionality or other questions which may be present. An abstract of the bill, together with an opinion of the committee and the substance of the opinion of counsel, would then be made available to all members concerned and supplemented by subsequent reports of action on the bill. Your committee believes that this procedure would greatly increase the effectiveness of its work and would facilitate the efforts of individual members to exercise personal influence for or against legislation in which they are interested.

An analysis of state accountancy laws and regulations by subjects, a work with which your committee has been engaged for several years, has been com-

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pleted. There is now gathered in the permanent files of the committee, available at the office of the secretary, a fund of information which it is hoped will prove useful to the members on many occasions.

The legislatures of forty-six states and two territories were in session during the past year. Thirty-seven accountancy bills were introduced in twenty-five states and one territory. Of these only eight were approved. The bills introduced have been classified in table on page 18.

The provisions of these bills and the action taken on them are summarized in the tables presented as an appendix to this report.

Respectfully submitted,

WILL-A. CLADER, *Chairman*,  
JAMES J. HASTINGS,  
JAMES M. MCCONAHEY.

October 14, 1935.

	Introduced	Approved
New law of standard type.....	3	1
Administrative amendments.....	9	4
Two-class restrictive laws.....	11	1
Waiver of C. P. A. examination.....	5	1
Oral examination.....	3	
Licensing of public accountants.....	2	
Prohibiting practice under assumed name.....	2	
Self-governing professional organizations.....	1	
Levyng professional tax.....	1	1
	<u>37</u>	<u>8</u>

### APPENDIX "A"

#### *Alaska*

A bill was introduced in the territorial legislature of Alaska on March 1st which would have reenacted the accountancy law which was repealed in May, 1933. It provided for issuance of certified public accountant certificates to candidates who passed the examinations prepared by the American Institute of Accountants and met the requirements of the board, including high-school education and five years' practice. The bill was defeated in the house on March 2nd.

#### *Arizona*

A bill which would have amended the accountancy law of Arizona to allow the state board of accountancy to issue rules governing the practice of any individual, firm, corporation or partnership, entering Arizona in pursuance of engagements originating without the state, was introduced on February 21st. The bill would also have restated and clarified the nature of the restriction imposed by the existing law on the practice of public accounting. It died in the senate, March 21st.

#### *Arkansas*

A bill providing for oral examination for the certified public accountant certificate was introduced in the Arizona legislature on March 4th. Oral examination would have been permitted in the case of persons engaged in public accounting continuously for five years and persons employed as auditors by a state department or the internal revenue department of the United States. The bill was placed on the calendar of the house but died after its second reading.

## *Reports of Committees*

### *California*

A two-class restrictive bill, amending the existing accountancy law of California, was introduced in the legislature of California on January 25th and died upon adjournment of the legislature on June 16th. The bill provided for registration of all practising public accountants and restriction of practice to those registered. Permits to practise as public accountants would have been issued to all applicants on or before January 1, 1936, having four years' experience immediately preceding passage of the bill. Provision was made for examination and certification of certified public accountants. Confidential relations between accountant and client and accountant's ownership of working papers were provided. The state board of accountancy would have been authorized to recognize certificates of other states and countries. Incorporation for the practice of accountancy would have been prohibited. Certified public accountants entering the state in pursuance of temporary engagements originating without the state were exempt from application of the act.

### *Colorado*

A bill to authorize the state board of accountancy to reinstate persons whose certificates it has revoked was introduced in the Colorado legislature on January 16th, and died in a senate committee when the legislature adjourned on April 8th.

### *Connecticut*

A bill was introduced in skeleton form in the legislature of Connecticut on January 30th providing for the licensing of public accountants. The complete bill was never filed and no one appeared to sponsor it. The bill was killed in the house and in the senate.

### *Delaware*

A bill imposing an occupational license tax of \$10 on certified public accountants of Delaware was introduced by the legislature of Delaware and approved on April 12th. Public accountants practising without certificates are not subject to the tax.

### *Florida*

A bill authorizing the Florida state board of accountancy to prosecute "on its own relation and by its own counsel" injunction or mandamus proceedings to enforce the provisions of the state accountancy law or regulations of the board was introduced in the Florida legislature on April 23rd and approved on June 7th. The bill was in the form of an amendment of the existing law.

A second bill, introduced and approved simultaneously with that described above, had the effect of repealing sections of the existing law which had authorized the state board of accountancy to accept applications for certificates of authority to practise as public accountants after the time for filing such applications has passed.

A third bill, also approved on June 7th, amended the existing law to effect certain changes in sections having to do with the administration of the financial affairs of the state board. It also provided that a person who holds a certificate of authority to practise as a public accountant in Florida and also holds a certified public accountant certificate from another state may use the designation "C. P. A." provided that the letters be followed by the name of the state which issued the certificate.

### *Georgia*

The accountancy law of Georgia, originally enacted in 1908, was, in effect, repealed and replaced with a new law which was approved on March 28th. The new law provides that candidates for the certified public accountant certificate must have completed a four-year high-school course and have had three years' experience in public accounting. Credit toward the experience

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requirement is allowed for technical education and for experience in auditing for state or federal governments. Examinations may be either written or oral at the discretion of the board. A fee is required for practice in the state by non-residents holding certified public accountant certificates of other states. Reciprocity with accountancy authorities of other states is provided. The bill was supported by the Georgia Society of Certified Public Accountants.

### *Illinois*

A bill was introduced in the Illinois legislature on April 11th, which provided that the state director of registration and education might order re-examination of applicants for professional licenses in cases wherein he believed that substantial justice had not been done but that he should not order more than one re-examination in favor of any applicant. This bill was killed in the house on June 21st.

Another bill, prescribing the functions and procedure of the state department of registration and education in exercising its licensing powers and in the regulation of public accountants, was introduced on May 21st and approved on July 10th. This was an amendment of the law of 1927, which provides for the regulation of public accounting through compulsory registration. The act, as amended, describes in more detail the discretionary powers of the department and provides that most of the administrative functions of the department shall be performed by a committee of two practicing certified public accountants and one attorney, each of whom has had five years' experience in his profession. The members of this committee are to be designated by the director of registration and education after due consideration of the recommendations of members of the profession and the professional organizations.

### *Kansas*

An attempt was made to repeal the existing accountancy law of Kansas and substitute a new act of the two-class restrictive character. The bill was introduced on April 16th. It provided for registration of all public accountants and restriction of practice to those registered. It provided for issuance of certified public accountant certificates to candidates having a four-year high-school education and three years' experience in public accounting who passed the prescribed examination. It also provided for issuance of registration cards authorizing practice as public accountants to all in practice at the date of the act. Persons who have had ten years' continuous practice as public accountants would have been designated certified public accountants. Although accredited accountants of other states would have been permitted to enter Kansas in pursuance of engagements originating without the state, no financial statements, under the bill, might have been published as having been prepared by certified public accountants unless they were prepared by certified public accountants of the state of Kansas. The bill provided for recognition of the certificates of other states, for confidential relations between accountant and client and for accountants' ownership of working papers. The bill was passed by the senate but died after being referred to the house.

### *Missouri*

A two-class restrictive bill, which would have repealed the existing accountancy law of Missouri, was introduced in the legislature on January 10th. It provided for registration of all public accountants in practice at the effective date of the act and proposed to restrict practice thereafter to those so registered. It also provided for issuance of certified public accountant certificates to persons who met the requirements, including a high-school education and three years' experience, and passed the prescribed examination. The state board of accountancy would have been authorized to extend recognition to accountants holding certificates of other states and countries. The bill provided for accountants' ownership of working papers

### *Reports of Committees*

and confidential relations between accountant and client. The bill was passed by the house and then referred to the senate where it died upon adjournment of the legislature on May 29th.

Another bill, providing for waiver of the examination for the certified public accountant certificate in certain cases, was introduced in the Missouri legislature on February 1st. The waiver would have been extended to graduates of higher accountancy as taught by approved universities or colleges who had practised on their own account in Missouri for three years, or had been employed for five years, three of them in Missouri, on the staff of a reputable accounting firm. It was also provided that the board should waive examination in the case of any applicant who had practised continuously for ten years, five of which on his own behalf in Missouri. The bill was reported unfavorably and died upon adjournment of the legislature.

#### *Montana*

A bill entitled "Public accounting; regulating the practice of public accounting or auditing" was proposed in the Montana legislature but was not formally introduced. It was sponsored by the legislative committee on state boards and offices and it is reported that it was supported by employees of the state income-tax division.

A bill providing for waiver of the examination for the certified public accountant certificate under certain conditions was introduced in the Montana legislature on February 12th and became law upon approval by the governor on March 5th. The new act provides that the examination shall be waived in the case of any person who is a graduate of a four-year high school, a resident of the state and has been exclusively and continuously engaged in public accounting or auditing for five years before making application. Employment by the state of Montana as state accountant, corporation license-tax auditor or income-tax supervisor, state examiner or assistant or deputy state examiner is construed as public accounting practice.

#### *New Hampshire*

An attempt was made to replace the existing accountancy law of New Hampshire, enacted in 1904, with a new law of the standard type. The bill was introduced on February 20th and was killed in the house on March 28th. It provided for the creation of a state board of accountancy, would have fixed education and experience requirements for examination for the certified public accountant certificate, established a procedure for the administration of the law, and provided for accountants' ownership of working papers, confidential relations between accountant and client and reciprocity between the New Hampshire board of accountancy and the accounting authorities of other states. The existing accountancy law is administered by the state bank commissioner.

#### *New York*

A bill to amend the existing accountancy law of New York by adding nine new sections of the two-class restrictive type was introduced in the senate on January 18th. Under its provisions, unauthorized practice of public accounting would have been prohibited. Provision was made for the registration and authorization of anyone who, at the time of enactment of the bill, was: (1) a public accountant on his own account, as a partner or as a principal officer or manager of a corporation practising accountancy; (2) an employee in charge of engagements for a certified public accountant or a person with the qualifications described under (1); (3) a government employee whose principal duties include examination of accounts; (4) a teacher of accountancy in a recognized school; (5) an accounting executive of a business whose qualifications are the equivalent of those described under (1), (2), (3) or (4); (6) a graduate of or student in a recognized school of accountancy who has had one year's experience in public accounting. No new corporations would have been permitted to practise and no firm would be permitted to practise under the company form of trade name, excepting firms so prac-

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tising at the date of enactment. Provision was made for temporary practise in New York by public accountants of other states or countries. This bill died in committee.

Another bill with the same provisions was introduced in the senate on March 4th and was killed in the senate on March 20th.

The measure was introduced for the third time, in the assembly, on March 21st. It was passed by the assembly on April 9th and referred to the senate, where it was killed on April 11th. The bill was reconsidered and passed by the senate on April 12th, but was vetoed by the governor on May 8th.

A bill providing for issuance of certified public accountant certificates without examination to persons who had ten years' public accounting experience prior to January 1, 1930, was introduced on February 14th but was killed in the assembly on March 26th.

### *North Dakota*

A bill introduced in the North Dakota legislature on February 14th and killed in the house on February 20th would have extended waiver of the certified public accountant examination to applicants who had been in practice continuously since before 1920. It also prescribed subjects for the examination for the certified public accountant certificate.

### *Ohio*

A bill of the two-class restrictive type, introduced in the Ohio legislature on February 21st, was passed by the senate but died in a house committee when the legislature adjourned on June 4th. It provided for examination and certification of public accountants qualified by education and experience and for registration of all persons in practice prior to passage of the act, restricting practice thereafter to persons so registered. In addition, it provided that all persons qualified for registration who should apply for examination for the certified public accountant certificate should receive an advance credit toward each examination subject for previous experience in public accounting. The bill also provided for confidential relations between accountant and client and for recognition of certified public accountant certificates of other states.

### *Oklahoma*

A bill which would have extended the privilege of oral examination for the certified public accountant certificate to any person who had been in public accounting practice in Oklahoma for ten years, either on his own account or as an employee of a certified public accountant, was introduced in the Oklahoma legislature on February 14th. It was passed by the senate on March 26th, but was defeated in the house on April 2nd.

An identical measure was introduced in the house on April 9th, but was defeated on April 26th.

Another bill, introduced on April 16th, would have prohibited the practice of accountancy in Oklahoma under "a false, fictitious or assumed name or under the name of a former associate, associates, partner or partners . . . who is no longer associated with such practice by reason of death or otherwise." This bill also was defeated.

### *Pennsylvania*

A bill, identical with one introduced in the Oklahoma legislature, prohibiting practice within the state under an assumed name, was introduced in the Pennsylvania legislature on April 15th. It was passed by the house on April 23rd, but died in the senate when the legislature adjourned on June 21st. This bill would have prohibited practice under "a false, fictitious or assumed name or under the name of a former associate, associates, partner or partners . . . who is no longer associated with such practice by reason of death or otherwise."

## *Reports of Committees*

### *Rhode Island*

A bill proposing to reorganize the state government, by which there would have been created a state board of accountancy under the division of banking and insurance, was introduced in the Rhode Island legislature but died in the senate upon adjournment on April 12th. The bill called for a board of "three qualified electors of the state who are entitled to practise in this state as certified public accountants."

### *Tennessee*

A bill introduced in the Tennessee legislature on January 15th, which died on adjournment on April 23rd, would have extended waiver of examination for the certified public accountant certificate to all applying within thirty days after passage of the bill who had been in practice for five continuous years next preceding the date of application. The bill also would have allowed a credit of twenty-five per cent. toward passage of each subject in examinations for the certified public accountant certificate for five years' continuous experience.

### *Texas*

A two-class restrictive accountancy bill was introduced in the Texas legislature on February 28th. It died upon adjournment of the legislature on May 11th. This bill provided for registration of all public accountants and would have restricted practice to those registered. Provision was made for examination and certification of candidates for the certified public accountant certificate satisfying education, experience and other requirements and for registration of all public accountants in practice at the date of enactment who applied within ninety days thereafter. There were also provisions for recognition of certificates granted by other states, for confidential relations between accountant and client and for accountants' ownership of working papers. Accredited accountants of other states entering in pursuance of temporary engagements incident to their practice elsewhere were exempt from the provisions of the bill.

### *Washington*

A bill amending the existing accountancy law of the state of Washington was introduced in the legislature on February 5th. It was passed by the house on February 22nd but died in the senate when the legislature adjourned on March 20th. It provided that a candidate for the certified public accountant certificate must have had at least three years' experience in public accounting during the five years immediately preceding the date of his application. Candidates satisfying all other requirements would have been allowed to take the examination and qualify at a later date for certification by obtaining the required three years' experience during a period of five years. Confidential relations between accountant and client also were protected by the bill.

A bill was introduced in the Washington legislature proposing to repeal the two accountancy laws of that state and substitute for them an act providing for the licensing of all public accountants. At present there is a law authorizing the issuance of certified public accountant certificates and another providing for voluntary licensing of public accountants. The proposed bill would have made the licence the only state authorized credential of the profession. It established education and experience requirements and prescribed a procedure to be followed by the state director of licences in examining candidates and granting licences. Reciprocal relations with accounting authorities of other states and countries were authorized and there were provisions protecting the confidential relations between accountant and client. This bill died in the senate upon adjournment of the legislature.

Another bill introduced in Washington would have made it permissible for public accountants and other professional groups to practise under the



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administration of state-ordained governing bodies. This bill also died when the legislature adjourned.

### *West Virginia*

A two-class restrictive accountancy bill was introduced in the West Virginia legislature on January 28th. It passed the senate on February 28th, but was reconsidered and killed on March 4th. This bill provided for the registration of all public accountants practising at the time of the enactment of the bill and for eight months prior thereto who should apply within a specified time. Practice was to be restricted to those registered. The bill also provided for examination and certification of candidates for the certified public accountant certificate meeting the certain requirements, including education and experience. It provided for accountants' ownership of working papers, confidential relations between accountant and client, and for recognition of certificates issued by other states and counties extending similar recognition to West Virginia.

### *Wisconsin*

A bill repealing the major portion of the accountancy law of Wisconsin, which was of the standard type, and substituting provisions of a two-class restrictive nature was passed by the legislature and approved by the governor on September 19th. It became effective on publication the following day.

The amended law defines a public accountant and provides that no person shall practise as such after December 1, 1935, who is not registered by the state board of accountancy and the holder of a certificate of authority issued by the board. Certificates of authority are to be issued to all who were resident practitioners at the effective date of the act with four years' experience in the state and apply before December 1, 1935. Provision is made for the issuance of certificates of authority to firms and corporations in practice at the effective date of the act, provided that the resident partners, managers or directors are properly qualified under the act.

The law also provides for the examination and certification of candidates for the certified public accountant certificate. Candidates must be at least twenty-three years old and must have completed a four-year high-school course. Three years' experience equivalent to that of a senior in public practice is required.

Public accountants and certified public accountants both must register annually.

The board is authorized to promulgate and enforce rules of professional conduct. In the law it is provided that an accountant certifying the financial statements of a concern must disclose in his certificate whether or not he is financially interested in or an employee of the concern.

Provision is made for reciprocal relations with accountancy authorities of other states and foreign countries. Accountants temporarily in Wisconsin in pursuance of engagements incident to their regular practice are specifically exempt from the provisions of the act.

### *Wyoming*

A bill proposing amendment of the accountancy law of Wyoming was introduced in the state legislature on January 29th, but was killed in the senate on February 6th. It was of the two-class restrictive type, providing for registration of all public accountants in practice at the date of enactment and restriction of practice to those so registered. It would not have altered the provisions for examination and certification of candidates for the certified public accountant certificate meeting the requirements of education and experience. It provided for recognition of the certificates of other states and for confidential relations between accountant and client.

## *Reports of Committees*

### APPENDIX "B"

<i>State</i>	<i>Bill No.</i>	<i>Nature of Bill</i>	<i>Disposition</i>
Alaska	H. B. 108	Identical with accountancy law repealed in May, 1933. Provided for certified public accountant certificates, territorial board of accountancy, education and experience requirements, examinations of American Institute of Accountants, recognition of other certificates, etc.	Killed in house.
Arizona	S. B. 129	Would have empowered state board of accountancy to regulate practice of persons entering state in pursuance of engagements originating without the state. Defined nature of restriction in use of designation "C. P. A." and in practice of public accounting.	Died in senate.
Arkansas	H. B. 494	Provided examinations should be prepared and graded by state board of accountancy; oral examination of persons engaged for five years for state or federal government.	Died in house.
California	A. B. 965	Amendment of existing law, creating two-class restriction. Permits to practise to all in practice at passage of bill. Examination and certification of certified public accountants. Provided for accountants ownership of working papers, confidential relations between accountant and client, recognition of certificates of other states. Incorporation for practice of accountancy prohibited. Accountants entering for temporary engagements not affected.	Died in house.
Colorado	S. B. 515	Would have empowered state board of accountancy to reinstate persons whose certificates it had revoked.	Died in senate committee.
Connecticut	H. B. 553	Providing for the licensing of public accountants. Introduced in skeleton form and not completed.	Killed in house and senate.
Delaware	H. B. 310	Imposing a \$10 occupational licence tax on certified public accountants.	Approved.

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<i>State</i>	<i>Bill No.</i>	<i>Nature of Bill</i>	<i>Disposition</i>
Florida		Authorizing the state board of accountancy to prosecute "on its own relation and by its own counsel" injunction or mandamus proceedings to enforce provisions of the state accountancy law or regulations of the board.	
	H. B. 619	Repealing sections of the existing accountancy law which had authorized the state board of accountancy to accept applications for certificates of authority to practise as public accountants filed after the time for such filing had passed.	Approved.
	H. B. 620	Amending sections of the existing law having to do with administration of the financial affairs of the state board of accountancy; providing that persons holding certificates of authority to practise in Florida as public accountants and also holding certified public accountant certificates from another state may use the designation "C. P. A." provided the letters are followed by the name of the state which issued the certificate.	Approved.
Georgia	H. B. 20 S. B. 48	Replacing prior accountancy law. Provides for certified public accountant certificate, state board of accountancy; requires 4-year high-school course and 3 years' experience for certificate, written or oral examination; provides for reciprocity with other states and countries; requires fee for practice by non-residents.	Approved (Supported by state society).
Illinois	H. B. 794	Providing that state director of registration and education may order re-examination of applicants for professional licences in cases wherein he believes that substantial justice has not been done but that he should not order more than one re-examination in favor of any one applicant.	Killed by house.
	S. B. 520	Prescribing the functions and procedure of the state department.	Approved.

## *Reports of Committees*

<i>State</i>	<i>Bill No.</i>	<i>Nature of Bill</i>	<i>Disposition</i>
Illinois		ment of registration and education in exercising its licensing powers and in the regulation of public accountants. Describing in more detail than prior law, which it amends, the discretionary powers of the department and providing the administrative powers of the department shall be exercised by a committee of two C. P. A.'s and one attorney designated by the director of registration and education.	
Kansas	H. B. 568 S. B. 377	Provided for repeal of existing law; for registration of all public accountants and restriction of practice; education and experience requirements and examinations for C. P. A. certificate; issuance of registration cards to practise public accounting to all in practice at date of act; provided all in practice continuously for 10 years in state shall be styled certified public accountants; financial statements not to be published as prepared by certified public accountant unless prepared by certified public accountant of Kansas; provided for recognition of other certificates, confidential relations and accountants' ownership of working papers.	Passed by senate; died in house.
Missouri	H. B. 49	Provided for repeal of existing law, for registration of all public accountants and restriction of practice; education and experience requirements and examination for certified public accountant certificate; issuance of registration cards to practise as public accountants to all in practice at date of act; reciprocity with other states and countries, accountant's ownership of working papers and confidential relations.	Passed in house; died in senate.
	H. B. 282	Provided for waiver of C. P. A. examination to persons in practice continuously for 10 years; to graduates of college	Died in house.

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<i>State</i>	<i>Bill No.</i>	<i>Nature of Bill</i>	<i>Disposition</i>
Missouri		accounting courses with three years' experience on own account or five years as employee of accounting firms.	
Montana	STN 224	"Public accounting—regulating the practice of public accounting or auditing."	Proposed but not introduced.
	S. B. 111	Waiver of examination in cases of persons satisfying other requirements of the law who have been exclusively and continuously engaged in public accounting or auditing for five years before making application. Employment as state auditor or examiner defined as public accounting.	Approved.
New Hampshire	H. B. 325	Providing for a new law of the standard type to replace the accountancy law of 1904; examination and certification of candidates for the certified public accountant certificate, experience and educational requirements, accountants' ownership of working papers, confidential relations between client and accountant, reciprocity with accountancy authorities of other states.	Killed in house.
New York	S. B. 336	Two-class restrictive bill, adding nine new sections to existing law. Registration of all public accountants and restriction of practice to those registered. Registration of anyone who, at the time of enactment, was: (1) a public accountant in practice on his own account, as a partner or as a principal officer or manager of a corporation practicing accountancy; (2) an employee in charge of engagements for a certified public accountant or a person with the qualifications described under (1); (3) a government employee whose principal duties include examination of accounts; (4) a teacher of accountancy in a recognized school; (5) an accounting executive of a business whose qualifications are equivalent to those described under (1),	Died in committee.

## *Reports of Committees*

<i>State</i>	<i>Bill No.</i>	<i>Nature of Bill</i>	<i>Disposition</i>
New York		(2), (3) or (4); (6) a graduate of or a student in a recognized school of accountancy who has had one year's experience. Prohibition of incorporation for practice of accountancy. Provision for temporary practice in state by accountants of other states.	
	S. B. 1532	Same as S. B. 336	Killed in senate.
	A. B. 2377	Same as S. B. 336 and S. B. 1532	Passed but vetoed.
	A. B. 1299	Providing for waiver of C.P.A. examination in cases of persons having ten years' public accounting experience prior to January 1, 1930.	Killed in assembly.
North Dakota	H. B. 240	Prescribing subjects of examination for certified public accountant certificate and providing for waiver of examination in case of persons engaged continuously since before 1920 in public accounting.	Killed in house.
Ohio	S. B. 288	Two-class restrictive bill, providing for registration of all persons in practice at time of enactment and restriction of practice to persons so registered; examination and certification of candidates for certified public accountant certificate; all persons qualified for registration applying for certification would receive advance credit toward each subject of examination based on previous practice; confidential relations between accountant and client; recognition of certificates of other states.	Died in house.
Oklahoma	S. B. 171	Extending the privilege of oral examination for certified public accountant certificate to persons with ten years' public accounting experience in Oklahoma either on own account or as employee of certified public accountant.	Passed by senate; killed by house.
	H. B. 588	Same as S. B. 171	Killed by house.
	H. B. 601	Prohibiting the practice of accountancy in Oklahoma under assumed name.	Killed by house.

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<i>State</i>	<i>Bill No.</i>	<i>Nature of Bill</i>	<i>Disposition</i>
Pennsylvania	H. B. 2236	Prohibiting the practice of accountancy in Pennsylvania under an assumed name.	Passed by house; died in senate.
Rhode Island	S. B. 94	Creating a state board of accountancy, to consist of three certified public accountants, under the division of banking and insurance.	Died in senate.
Tennessee	S. B. 78 H. B. 120	Extending waiver of examination for certified public accountant certificate to all applying within thirty days after passage of bill who had been in practice for five continuous years next preceding application; allowing credit of twenty-five per cent. in each examination subject for five years' experience.	Died in senate and house.
Texas	H. B. 518	Two-class restrictive bill, providing for restriction of practice to certified public accountants and registered public accountants; examination and certification of candidates for certified public accountant certificate who meet requirements of education and experience; recognition of certificates of other states; confidential relations between accountant and client; accountants ownership of working papers; exemption for accredited accountants of other states entering in pursuance of temporary engagements originating elsewhere.	Died in house.
Washington	H. B. 276	Providing that a candidate for certification as a certified public accountant must have had three years' experience during the five years immediately preceding the date of application; providing, however, that a candidate who satisfied all other requirements may take examination and later qualify for certification by fulfilling requirement of three years' experience in any five years.	Passed by house; died in senate.
	S. B. 262	Providing for repeal of existing laws governing certified public accountants and public	Died in senate.

### *Reports of Committees*

<i>State</i>	<i>Bill No.</i>	<i>Nature of Bill</i>	<i>Disposition</i>
Washington		accountants; providing that licences, obtained after fulfilling requirements of education and experience and by examination, should be the only state authorized credential; providing for confidential relations between accountant and client.	
	S. B. 290	To permit public accountants and other professional groups to practise under the administration of state-ordained governing bodies.	Died in senate.
West Virginia	S. B. 56	Two-class restrictive bill; providing for registration of all public accountants in practice during eight months prior to date of enactment, and restriction of practice to those registered; certification and registration of certified public accountants; prescribing experience and education requirements for certified public accountant certificate and establishing procedure for examination of candidates; accountants' ownership of working papers; confidential relations between accountant and client; recognition of certificates of other states extending similar recognition to West Virginia.	Passed by senate, but reconsidered and killed.
Wisconsin	A. B. 820	Provided for extensive amendment of existing accountancy law, converting it to the two-class restrictive type; fixing education and experience requirements and method of certification of certified public accountants; authorizing issuance of certificates of authority to public accountants in practice at date of act with four years' experience; restriction of practice to C. P. A.'s and registered public accountants; providing for reciprocity with other states and countries; exempting accredited accountants of other states temporarily in Wisconsin; authorizing board to promulgate and enforce rules of professional conduct.	Approved.



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<i>State</i>	<i>Bill No.</i>	<i>Nature of Bill</i>	<i>Disposition</i>
Wyoming	S. B. 80	Amendments of the existing accountancy law, providing for restriction of practice to those registered with the state board of accountancy; registration of all public accountants in practice at time of enactment; retained provisions relating to certified public accountants; provided for recognition of certificates of other states and for confidential relations between accountant and client.	Killed by senate.

### **Report of the Special Committee on Accounting Procedure**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The report of the special committee on accounting procedure is submitted herewith:

(1) The committee has dealt with, and replied by correspondence to, questions dealing with matters of accounting procedure submitted to the Institute and referred to the committee.

(2) Certain questions submitted by the committee on professional ethics were referred back to that committee as the committee on accounting procedure did not feel that it was within its province to deal with the particular questions involved.

(3) A copy of a circular prepared by committees of the banks of a certain city and members of a state society, entitled "Essential information which should be reflected by an audit report prepared as the basis of an analysis of a financial statement for credit purposes," was referred to the committee by the president and a report thereon was addressed to the Institute.

(4) Other routine matters that arose from time to time received the consideration of the committee and were dealt with by correspondence or otherwise.

Respectfully submitted,

SAMUEL J. BROAD, *Chairman*,  
WILLIAM H. BELL,  
PAUL GRADY,  
I. GRAHAM PATTINSON,  
PRIOR SINCLAIR.

September 24, 1935.

### **Report of the Special Committee on Administration of Endowment**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The fact that the library and bureau of information of the Institute carries on its work from year to year without much change in method, and without anything very startling to report, may lead some members to take

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it too much for granted and to overlook the fact that it renders one of the most valuable services performed by the Institute.

The report on the activities of the library must be largely statistical in nature, but your special committee would like to take this opportunity to express its pleasure at the continued growth in the number of persons served by the Institute's library and in its scope of that service.

During the past year the number of books in the library has been increased by 198, making a total collection of 7,044 bound volumes and a grand total collection, including unbound books and magazines, of 14,110.

Since September, 1934, the librarians have responded to 8,381 questions, an average of nearly 23 a day for every day in the year, and an increase of 235 over the preceding year.

The bureau of information, which furnishes answers to technical questions submitted by members of the Institute, has continued its activity. Members who have benefited by this service have frequently expressed great appreciation of the help rendered by those who have replied to the technical questions submitted through the bureau.

The American Institute Publishing Co., Inc., has referred to the library approximately 150 letters requesting information which the library was able to supply.

At the request of members and others the librarians have compiled bibliographies on many subjects, such as accountancy as a profession, auditors' certificates, accountants' liabilities, accountancy legislation and accounting for particular industries. University students engaged in the preparation of theses, authors, research workers and Institute committees are among those who have called on the library for assistance of this kind.

Perhaps many members do not realize the extent to which the library is recognized by the public at large as a clearing house of information on accounting and finance. Its prestige outside the membership is increasing and in this way the library contributes substantially to the esteem in which the Institute is held.

The great amount of federal legislation affecting the issuance of securities, the various phases of business procedure, and taxation has increased the reference work of the library during the past year. There is a great demand for information about such laws and their administration.

Requests are steadily increasing for court decisions on various subjects relating to accountants and accountancy. The library endeavors to keep an up to date file on the more important judicial decisions on these subjects.

As time goes on this file will undoubtedly assume great importance, since in the near future there is expected to be much legal controversy over many points affecting the accountant and his work. It will be essential to have all pertinent rulings available in a central repository.

Books most in demand have been on the subjects of corporation reorganization, foreign exchange, British and American taxation, estate accounting and recent federal legislation.

One thousand and forty-four books have been lent to members from the circulating collection during the past year.

The annual accounts of the endowment fund will be published as part of the audited accounts of the Institute and its subsidiary companies.

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The investments are in the care of the executive committee, and the report of that committee will note any changes in security holdings in the year.

Respectfully submitted,

WILLIAM H. WEST, *Chairman*,  
DAVID L. GREY,  
CARL H. NAU,  
ANDREW STEWART,  
CHARLES R. TROBRIDGE.

October 4, 1935.

### **Report of the Special Committee on Appointment of Auditors**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The active work of your committee has largely been in co-operation with the representatives of state accountants' organizations in the problems presented, and in this service the committee makes grateful acknowledgment of the splendid and responsive coöperation by the secretary's office.

The more important work of the committee is summarized as follows:

#### **MUNICIPAL ACCOUNTING**

Several of the legislatures of the year 1935 had under consideration measures calculated to standardize municipal and county accounting, auditing and budgeting by independent public accountants.

Particular attention may be invited to this proposed legislation in Connecticut, Georgia, Idaho, Kansas, Maine, Nebraska and New York.

So far as could be learned Idaho was the only state adopting the proposed laws. This type of legislative activity is meritorious, and proper coöperation by recognized groups of accountants should result in great benefit to the public in the production of dependable and informative data calculated to reduce taxation.

Governor Clarence D. Martin in his address to the Washington state legislature summarized this type of service effectively as follows:

"Proper stewardship of public money is the primary requirement of public trust. Therefore, it is deemed necessary to have auditing to deter the weak and susceptible, to disclose the culprit, for the information and guidance of executives and for reassurance of the public. There are now two state departments making audits, but both have other duties, and auditing of the code departments, elective offices, boards, commissions and political subdivisions is far behind. I believe the legislature should make it a point to simplify and strengthen the state auditing system. I suggest that you have a committee investigate and discuss with the state auditor and the governor so that we may determine on the necessity and form of a vitalized and independent system of audits."

#### **REORGANIZATIONS UNDER SECTION 77-B OF UNITED STATES BANKRUPTCY ACT**

Reorganizations effected under the federal securities act provide for the certification of statements and other financial data by independent public accountants.

## *Reports of Committees*

No such recognition or requirement is found under the bankruptcy reorganization provision of section 77-B.

This omission merits the consideration of accountants in all parts of the United States to the end that rules may be adopted by the United States district judges requiring that all financial statements submitted by parties to a reorganization shall bear the certification of independent public accountants.

This may be brought about by an informal presentation or discussion of the matter with United States district court judges, as the United States district judges have the final authority in matters of this nature.

### STATE TAX COMMISSIONS

While accountants have been recognized and are permitted to practise before the United States treasury department, under the regulations of its committee on enrolment and disbarment, no formal recognition for such right, so far as known, has ever appeared in any of the state laws.

The adoption of state income tax and other laws requiring the preparation of intricate statements for purposes of taxation is developing a field of practice that should receive formal recognition in state laws.

Your committee has recently had this matter under consideration at the request for assistance from accountants in a state about to adopt an entire new tax code.

The aid of Institute's counsel was invoked and the following is the draft of the provision suggested for insertion in the proposed code:

"Any taxpayer may be represented before the commission by any attorney or certified public accountant admitted to practice as such and in good standing in any state or in the District of Columbia. Such attorney or certified public accountant, upon presentation of a power of attorney from the taxpayer whom he represents, and until revocation of such power of attorney by the taxpayer, shall be recognized by the commission as the accredited representative of the taxpayer and shall be entitled to all rights and privileges to which the taxpayer himself would be entitled."

This provision may not be applicable in all states, and where not so applicable it may be expedient to designate recognition to "such attorneys, agents and other persons as are recognized by the committee on enrollment and disbarment of the United States treasury department."

### MINNESOTA INTEGRATED BAR BILL

Many state bar associations have been active in the development of an integrated bar, and were also active in asking 1935 legislatures to create a special corporation and to restrict the practice of law in the state to the members of such corporation.

The active proponents of this legislation in Minnesota became guests at luncheon of the members of the Institute's Minnesota chapter, and the effect of the proposed bill on accountancy practice was thoroughly discussed and, while no encroachment upon accountancy practice was contemplated, the conference effected a very friendly contact with the chairman of an important standing committee of the American Bar Association. From this contact and

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at the request of this committee a special committee was appointed by the Institute to coöperate with the American Bar Association on matters of mutual professional interest.

While the integrated bar bill was not adopted in Minnesota, it is understood that it has been adopted in several states.

### MINNESOTA PROBATE CODE

This code was adopted without change, and is now chapter 72 of Minnesota laws of 1933 and has been fully discussed in the *Bulletin* and reviewed editorially in *The Journal of Accountancy*.

As an aftermath, the committee of probate judges invited the Institute to broadcast for certain blanks and forms used in submission of inventories and reports of the stewards of estates.

Accountants in some 22 leading cities responded with desired forms as a result of the requests from the secretary's office. These forms were made available to the committee of probate judges, and with the assistance of M. W. Stoffer, of St. Paul, satisfactory forms have been prepared for general use.

### IN CONCLUSION

The title accorded your committee fails fairly to express or cover its implied field of service, and more correctly to imply its activities it should be known as committee for the development and furtherance of professional accounting service.

The encroachment on the accountants accepted fields of practice by federal and state bureaus and agencies, dominated by political influences, has in many ways circumscribed and restricted professional practice.

It, therefore, becomes important that in addition to protecting existing fields that new avenues for professional accounting service be sought out and made the subject of careful study and, if properly available, should be developed for the benefit of the accounting profession.

With congress and the legislatures of some 48 states establishing many new laws, some of which vitally affect professional accounting practice, there should be more active coöperation with the forces behind the legislation so as to secure a proper and fair recognition for accountancy and its professional practitioners.

In legislative years the activities of your committee merit its enlargement by the appointment of an active representative in each state who will be expected to follow closely pending legislation and clear the information obtained through the secretary's office.

Much progress in accountancy recognition has been made and every diligence should be exercised to broaden this professional field of public service.

Respectfully submitted,

HERBERT M. TEMPLE, *Chairman*,  
FRED JOHN DUNCOMBE,  
PHILLIP A. HERSHEY,  
GEORGE S. OLIVE,  
N. O. RICHARDSON.

October 2, 1935.

## *Reports of Committees*

### **Report of the Special Committee on Coöperation with Bankers**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: During the many years of its existence, the major activity of this committee has been to deal with the problems resulting from the presentation of financial statements to commercial bankers for credit purposes. These problems and recommendations for their solution have been discussed at numerous meetings. Beginning with meetings of the members of this committee with the members of the committee appointed by the Robert Morris Associates, this method of coöperation has been expanded through the years to meetings between the accountants and the bankers in individual cities, in state groups and by representatives of the national groups. The same problems have been discussed through correspondence and through personal interviews.

This method of coöperation has passed through several phases. At the beginning, bankers were very critical of the work of accountants but gradually a mutual understanding of the problems of each has resulted. Many conferences have been held at which there have been interchanges of questions and answers until, today, the meetings between these groups are characterized largely by a whole-hearted desire on the part of each to help in the solution of the problems facing the other.

#### COMPILATION OF PAST DISCUSSIONS

Some two years ago, this committee undertook to assemble the reports of as many of these joint meetings as it was able to accumulate. A study of these indicated that the majority of the questions were repeated meeting after meeting. This committee undertook to prepare a document summarizing the questions and answers at all of these numerous meetings, eliminating duplications, omitting questions and answers that did not seem appropriate to the subject matter—and selecting for each question the answer that seemed to be most complete. The committee planned that the resulting compilation should be submitted to the Institute with the recommendation that it be printed in pamphlet form and distributed to accountants and bankers. The committee hoped that this pamphlet would cover the past discussion between these two groups so thoroughly that future meetings might be devoted to new problems and to further advancement in the mutual coöperation of bankers and of accountants.

Representatives of this committee completed the compilation, the condensation and the selection of questions and answers in accordance with the above plan. This work was reviewed by other representatives of this committee, the questions classified according to subject matter—and an attempt made to reduce the whole to a form suitable for publication.

After careful study of this tentative document, the committee has decided that it would be unwise at the present time to submit this material to the Institute for publication. It is, therefore, being held and will be turned over to the successor of this committee with certain recommendations as to its possible future use.

The reasons for this decision are, chiefly, that there was little consistency in the accumulated material; the questions on each subject that survived the vari-

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ous condensations and editings are not truly representative of the problems regarding such subjects that really concern the commercial bankers; the inadequacy of the replies in many cases; the changes that have taken place in the last two years involving presentation of accounting matters in financial statements; and, finally, the feeling on the part of the committee that the presentation to the membership of such subject matter should not precede the releasing of the reports of other committees, such as the committee on the revision of the federal reserve bulletin, the committee on development of accounting principles—and others.

### ACCOUNTANTS' REPORTS

During the year, this committee has given careful consideration to the expressions of the Robert Morris Associates with reference to the form of accountant's report approved by the American Institute's special committee on coöperation with stock exchanges. Many members of the Robert Morris Associates expressed dissatisfaction with the wording of this report on the ground that many accountants have used it in relation to balance-sheets prepared after examinations which the bankers considered as insufficient. It has been indicated that this criticism did not apply to the reports on larger corporations but, instead, was limited to reports on smaller organizations whose credit status was low. It was further indicated that, in cases where the bankers knew the accountants well enough to know that they would not put their name to a certificate or report unless they had made sufficient investigation to justify an expression of opinion, the bankers were not so much concerned with the wording of the report. On the other hand, where the accountants were not known to the bankers, the latter felt that the wording of the certificate was such that the accountants might have used it in cases where the investigation made by them was less thorough than they had been making when they had used the old form of certificate.

The chairman of the committee of the Robert Morris Associates suggested that our committee draft a different form of certificate or report more suitable to the needs of the commercial banker in the case of financial statements of smaller organizations seeking credit. This committee has given consideration to this suggestion and deems it unwise at the present time to present such a form of report, believing it preferable to delay consideration of this for a time until the form of accountant's report as approved by the stock exchange has become more seasoned through use, rather than confuse the situation by having two forms of certificates or reports put forth under the auspices of the American Institute. In this connection, it has been pointed out by representatives of the Robert Morris Associates that they would be satisfied with the form of report and certificate now being used if the wording thereof was modified to state clearly that the accountants had made a sufficient examination to justify the expression of opinion as given in the second paragraph of the report.

### FINANCIAL STATEMENTS OF BANKS

As stated earlier in this report, the activity of this committee in the past has been concerned almost wholly with the credit problems of commercial banks. It now appears that the time may be ripe when coöperation may be extended

### *Reports of Committees*

to other problems in which commercial banks are interested. As an illustration, the method of setting forth the balance-sheets of banks has been given considerable thought in recent years. Such balance-sheets as a whole are far less informative than are the balance-sheets of commercial organizations. Great progress has been made in producing financial statements of the latter which enable the observer thereof to obtain more complete information regarding the status of the various accounts. Whether or not the commercial bankers are now ready to adopt improved forms of balance-sheet presentation for their own organizations may be subject to some question. However, a number of such bankers who have given thought to this matter have stated that it is to the interest of the bankers in the United States to disclose the detailed characteristics of their resources and liabilities more fully than has been done in the past. This suggestion is worthy of discussion and consideration and, if the bankers approve, it is the belief of this committee that we can be of much aid to them in this respect. We offer this thought to the consideration of our successors on this committee.

Respectfully submitted,

CHARLES B. COUCHMAN, *Chairman*,  
LEWIS ASHMAN,  
WILLIAM R. MAIN,  
NORMAN L. McLAREN,  
J. R. NELSON,  
DONALD P. PERRY,  
EDWIN H. WAGNER.

September 14, 1935.

### **Report of Special Committee on Coöperation with Other Organizations**

(Report of October 10, 1935)

TO THE EXECUTIVE COMMITTEE OF THE  
AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Since the joint report of the executive committee and the special committee on coöperation with other organizations submitted to all members of council under date of August 7, 1935, and since the conference of state society presidents at Atlantic City on August 23, 1935, a full report of which was sent to every member of council, your special committee has had one meeting with representatives of the American Society of Certified Public Accountants, at which meeting a merger plan was adopted and was later signed by all members of the Institute's special committee and by three of the five members of the society's special committee. Copy of that plan has been submitted to the executive committee and is attached to this report and marked exhibit "A."

This merger plan was presented by the Society's committee at the annual meeting of the American Society at Kansas City, September 30 to October 3, 1935, and a resolution was adopted which is attached to this report and marked exhibit "B," and which is a departure from the plan recommended by the two committees representing the national bodies. The resolution refers to a new



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organization and on its face embodies recommendations which are not acceptable to the Institute's special committee; but it is possible that the variances may be adjusted by the Society's executive committee.

Believing that the plan recommended by the two special committees of the Institute and the Society provides a satisfactory basis for a merger of the two national organizations, your committee recommends that this plan or one substantially the same be submitted to the annual meeting of the Institute for approval or disapproval in order that the sentiment of the membership may be known.

Believing that certain features of the plan, if adopted, would enable the Institute better to serve the profession to the satisfaction of all certified public accountants, your committee recommends that the following parts of the plan be put into effect immediately by appropriate amendment to the by-laws:

1. That after January 1, 1936, all applicants for admission to the Institute be required to possess a C. P. A. certificate.
2. That provision be made for the creation of an advisory council of state society presidents in order to permit closer coöperation between the Institute and the state societies.
3. That the experience requirement for admission as an associate of the Institute be reduced from three to two years.

In accordance with the above, your committee submits the following proposed amendments to the by-laws:

Amend article II, sections 4 and 5, to read as follows:

SECTION 4.—The following persons may qualify for examination and election as members of the Institute provided that they be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

- (a) Associates who shall meet the requirements stated in the following paragraphs of this section;
- (b) Accountants in practice who shall have been in practice on their own account or in the employ of a practising public accountant,
  1. For not less than five years next preceding the date of application, or
  2. For not less than ten years at least one year of which shall have next preceded the date of application; or
- (c) Accountants who have been engaged in accountancy instruction in schools recognized by the board of examiners for a period of not less than five years next preceding the date of application, provided
- (d) Continuity of applicant's public accounting practice—or experience in accountancy instruction may be considered unbroken by a temporary interruption consisting of activities in the opinion of the board of examiners equivalent to public accounting, or accountancy instruction, but the period of such interruption shall not be considered as a part of the five years' practice, or experience in accountancy instruction, and further provided
- (e) After January 1, 1936, no applicant shall be admitted as a member unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America,

SECTION 5.—The following persons may qualify for examination and election as associates of the Institute, provided, that they shall be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

- (a) Accountants who shall have been in practice on their own account or in the employ of a practising public accountant for not less than two

## *Reports of Committees*

years, at least one year of which shall have next preceded the date of application; or

- (b) Accountants who shall have been engaged in accountancy instruction in schools recognized by the board of examiners for a period of not less than three years next preceding the date of application, provided,
- (c) After January 1, 1936, no applicant shall be admitted as an associate unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America.

Add an additional article numbered article XVI to the existing by-laws reading as follows:

### ADVISORY COUNCIL

The Institute shall invite presidents of the recognized societies of certified public accountants in the several states and territories of the United States of America to form an advisory council of society presidents.

The advisory council shall at all times consist of the state society presidents then holding office in their respective societies, but if a member of the advisory council is unable to attend a meeting of the advisory council a member of his society may be designated to represent him at the meeting.

At least once in each year the Institute shall convene the advisory council which shall choose its own chairman and secretary. A majority of the members of the advisory council shall constitute a quorum.

The advisory council shall consider matters submitted to it from time to time by the council of the Institute and in its discretion shall make recommendations to the council of the Institute. A full report of the transactions of the advisory council shall be submitted to the membership of the Institute at the same time as committee reports.

F. H. HURDMAN, *Chairman*,  
R. O. BERGER,  
JAMES J. HASTINGS,  
WALTER A. STAUB,  
JOHN F. FORBES.

October 10, 1935.

### *Exhibit A*

#### MERGER PLAN

It is proposed to merge the membership of the American Institute of Accountants, hereinafter called the "Institute," and the membership of the American Society of Certified Public Accountants, hereinafter called the "Society," on the following basis:

1. The Institute shall continue as the active national organization.
2. The Institute shall be furnished with a list of the members of the Society in good standing as of August 31, 1935, certified by the president and secretary of the Society. Each of the members of the Society whose name appears on such certified list shall, upon subscribing to the by-laws and rules of professional conduct of the Institute, become a member or associate of the Institute, as he elects, without examination or initiation fee.
3. Amendments to the by-laws of the Institute shall be adopted as follows:
  - (a) To permit the admission of members of the Society as provided in paragraph 2,
  - (b) To require that after January 1, 1936, an applicant for membership or associateship in the Institute must hold a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America, provided,

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however, that this by-law shall not in any way affect the membership rights of any present members of the Institute who do not hold such certificates,

- (c) To reduce the experience requirement for associates to two years,
- (d) To provide for the creation of an advisory council by the adoption of a new article as follows:

The Institute shall invite presidents of the recognized societies of certified public accountants in the several states and territories of the United States of America to form an advisory council of society presidents.

The advisory council shall at all times consist of the state society presidents then holding office in their respective societies, but if a member of the advisory council is unable to attend a meeting of the advisory council a member of his society may be designated by that society to represent him at the meeting.

At least once in each year the Institute shall call a meeting of the advisory council which shall choose its own chairman and secretary. A majority of the members of the advisory council shall constitute a quorum.

The advisory council shall consider matters submitted to it from time to time by the council of the Institute and in its discretion may initiate and make recommendations to the council of the Institute. A full report of the transactions of the advisory council shall be submitted to the membership of the Institute at the same time as committee reports.

- 4. Contemporaneously with the certification of members provided in paragraph 2 hereof, the Society shall, by sufficient instruments, transfer to the Institute all of the property of the Society, real and personal and of every description. Thereafter the Society shall continue in existence as a corporation or shall be dissolved as the Institute may elect. In either event, the Society shall be inactive and shall take such steps as in the judgment of counsel for the Institute are necessary in order to carry out the spirit of this plan of merger in leaving the Institute as the active survivor of the two organizations.
- 5. This plan shall be put into operation as follows:

The members of the Society's committee who have subscribed to this plan will attempt to secure the recommendation of a majority of the directors of the Society or not less than 25 members of the Society to the submission of an amendment to the constitution and by-laws of the Society, in accordance with article 12 of the constitution of the Society. Such amendment shall provide that the officers of the Society are authorized and directed to put this plan into operation and that all provisions of the constitution and by-laws of the Society inconsistent therewith are repealed. If such submission has been made prior to the annual meeting of the Institute to be held October 15 to 17, 1935, the members of the committee of the Institute who have subscribed to this plan will submit to the annual meeting the amendments to the by-laws proposed in this plan, in accordance with article XV of the by-laws of the Institute. If this plan is finally approved by the Society and the Institute by the adoption of the amendment proposed to the constitution and by-laws of the Society by two-thirds of the state representatives, in accordance with article 12 of the constitution of the Society, and by the approval of the proposed amendment to the by-laws of the Institute by two-thirds vote of the members present at the meeting and by a majority of all of the members in accordance with article XV of the by-laws, then the plan shall be considered as constituting a contract between the Institute and the Society. Thereafter the steps outlined in paragraphs 2 and 4 of the plan shall be taken as quickly as possible.

## *Reports of Committees*

6. Two matters have been considered which the undersigned believe should be left for the consideration and action of the united membership after the merger, viz:

- (a) Whether or not the name of the Institute should be changed to include in it the words "Certified Public" so as to read, say, "American Institute of Certified Public Accountants,"
- (b) Whether or not the election of members of the council of the Institute should be on a regional basis instead of at large as at present.

The above plan is approved by the undersigned representing the special committee on coöperation with other organizations of the Institute and the special committee on one national organization of the Society and will be reported by the undersigned as outlined above.

*American Institute of Accountants*  
Special committee on coöperation with  
other organizations

FREDERICK H. HURDMAN, *Chairman*,  
JOHN F. FORBES,  
R. O. BERGER,  
JAMES J. HASTINGS,  
WALTER A. STAUB.

*American Society of Certified Public Accountants*  
Special committee on one national organization

JOHN T. MADDEN, *Chairman*,  
JAMES F. HUGHES,  
ERIC L. KOHLER.

September 21, 1935

*Exhibit B*

(UNOFFICIAL COPY)

WHEREAS, The New York Society of Certified Public Accountants requested the American Institute of Accountants and the American Society of Certified Public Accountants to appoint committees to confer with reference to the possibility of uniting both in a single national organization, and

WHEREAS, Such committees were appointed and have reported progress, and

WHEREAS, The New York State Society invited the presidents or delegates from each of the other state societies to participate in a conference, without any actionable authority, for the purpose of considering the reports of those committees, and

WHEREAS, At such conference certain recommendations were made by those present, and

WHEREAS, The American Society in annual meeting assembled has received reports from both the committee and conference, as well as from its own board of directors, and has carefully considered them,

THEREFORE, BE IT RESOLVED, By the members present at the 1935 annual meeting of the American Society of Certified Public Accountants, that thanks are tendered to the New York Society for the initiative it took in bringing this subject to the attention of the whole profession, and

BE IT FURTHER RESOLVED, That thanks are also tendered by the Society to its committee for the time and energy it has spent in connection with the several necessary meetings which have been held, and

BE IT FURTHER RESOLVED, That while we believe that the profession would be advanced with but one national organization, we are strongly of the opinion that before final action can be satisfactorily taken the individual opinions of the

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respective members should be secured, as we further believe that understandings reached in advance of such action will be more certain of ultimate and lasting success, and

BE IT FURTHER RESOLVED, That the following points, upon which a referendum would be advisable, be sent to the American Institute of Accountants with the suggestion and request that it add thereto any points which it may desire:

1. The name of the new organization to include the words "Certified Public Accountants."
2. All members and associates of the two existing organizations at the date of acceptance of the agreement to be admitted as members of the new organization in a single class, the qualifications of future members to be the possession of a C. P. A. certificate granted by the states.
3. The governing body of the new organization to be nominated and elected by and from geographical districts by mail ballot of members resident in the district.
4. An advisory committee to be created composed of the presidents of state societies, or other representative in the event of the inability of such president to serve. Such committee to meet at least once each year for the purpose of presenting suggestions to the governing body and to consider such matters as may be submitted to it by the governing body.

The following point, while not thought to be essential to the agreement, should be considered by the organization after the consolidation:

Dues to be fixed at as small an amount as may be found consistent.

The phraseology of the referendum to be left to the executive committee of the American Institute of Accountants and the American Society of Certified Public Accountants, and

BE IT FURTHER RESOLVED, That the board of directors of the American Society of Certified Public Accountants propose to the members, together with the referendum, an amendment under which its executive committee may submit to the membership, for adoption or rejection such amendments or rules of authorization as may seem expedient following the returns received from the referendum, and

BE IT FURTHER RESOLVED, That the American Society of Certified Public Accountants respectfully suggests that the American Institute of Accountants, at its annual meeting, propose an amendment and submit it to its members, together with the referendum, under which its executive committee may submit to the membership for adoption or rejection such amendments or rules of authorization as may seem expedient following the returns received from the referendum, and

BE IT FURTHER RESOLVED, That the joint list of points be distributed by the American Institute of Accountants as a referendum to its members, and distributed by the American Society of Certified Public Accountants as a referendum to its members, with requests for a vote thereon within thirty days, and

BE IT FURTHER RESOLVED, That an interchange of the result of the votes of the referendum when taken shall be reported to the executive committees of both the American Institute of Accountants and the American Society of Certified Public Accountants, and

BE IT FURTHER RESOLVED, That the executive committees, when this plan is adopted, shall jointly submit to the separate memberships, for ratification or

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rejection, such amendments or rules of authorization approved by the executive committee of the American Institute of Accountants and/or the executive committee of the American Society of Certified Public Accountants as may be necessary to carry out the wishes of the memberships, as expressed by the votes on the referendum, and

BE IT FURTHER RESOLVED, That a copy of these resolutions be transmitted to the American Institute of Accountants, and

BE IT FURTHER RESOLVED, That these resolutions be published in the October issue of the *Certified Public Accountant*.

(Report of December 6, 1935)

TO THE MEMBERS OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: At the session of the annual meeting of the American Institute of Accountants held at Boston, October 15th, a report submitted by your special committee on coöperation with other organizations was transmitted to the membership by the council.

This report contains a plan of merger of the American Society of Certified Public Accountants with the American Institute of Accountants, which was generally approved by the members of the Institute as a fair basis for such a merger. (This plan is designated as exhibit "A" in the report of the special committee as published in the *Bulletin* for November 15, 1935.)

At the same session of the Boston meeting certain recommendations of your special committee for amendment of the by-laws of the Institute were approved. The amendments, which have now been approved by mail ballot by a majority of all the members of the Institute, provide:

1. That after January 1, 1936, every applicant for admission to the Institute shall be required to possess a certified public accountant certificate,
2. That an advisory council of state society presidents be created in order to permit close coöperation between the Institute and the state societies,
3. That the experience requirement for admission as an associate of the Institute be reduced from three years to two years.

These amendments have given effect to several important features of the plan of merger referred to above, which was agreed upon by your special committee and a similar committee of the American Society. Regardless of whether or not a merger eventually takes place your special committee believes these amendments will enable the Institute better to serve the profession to the satisfaction of all certified public accountants.

Also at the October 15th session of the annual meeting your special committee was instructed by resolution to study certain other questions raised by the American Society in relation to the proposed unification of the national bodies, to continue negotiations for the purpose of agreeing upon a plan of merger and to report its recommendations at the annual meeting in session or at any adjournment thereof.

At the session on October 17th your special committee reported that it had been unable to complete its consideration of the matters referred to it, and it

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was therefore resolved that the meeting adjourn to reconvene at Washington, D. C., on January 6, 1936.

The several matters requiring further consideration by your special committee were as follows:

1. A suggestion that the council of the Institute (the governing body) be elected in a manner other than the one now provided in the Institute's by-laws, so as to assure adequate regional representation of the membership and to assure also the election of representatives suitable to the membership of the Institute in the various sections of the country,
2. A suggestion that the name of the Institute after the merger be changed so as to include the words "certified public accountants",
3. Suggestions on several matters of an administrative nature, which in the opinion of your committee need not and can not consistently be adopted until after the merger shall have taken place and on which your committee, therefore, is not prepared to make recommendations at this time.

These matters were brought forward for consideration by means of a resolution adopted at the annual meeting of the American Society of Certified Public Accountants at Kansas City, Missouri, October 3rd. (This resolution appears as exhibit "B" of your special committee's report as published in the *Bulletin* for November 15, 1935.)

### RECOMMENDATIONS

Your special committee on coöperation with other organizations has now studied the questions referred to it and has conferred on these matters with a similar committee of the American Society of Certified Public Accountants, and submits the following recommendations for the consideration of the members of the Institute at the adjourned meeting to be held at the Shoreham hotel, Washington, D. C., at 10 A. M. on January 6, 1936:

### REGIONAL REPRESENTATION

A statistical study of the council of the American Institute of Accountants since the organization of that body in 1916 shows that the council has always been geographically representative of the entire membership. A letter from last year's chairman of the committee on nominations, published in *The Journal of Accountancy* for December, 1935, indicates the care with which the committee on nominations has made its recommendations to the membership.

Article VII, section 1(a) of the by-laws prohibits the election of more than six members of council from any one state, with the result that the state of New York, which contains nearly twenty-five per cent. of the entire membership, has had less proportionate representation on the council than nearly all the other states. This provision in itself obviously assures fair regional representation.

The American Society has recommended that members of the council be elected from regional districts, by mail ballot, by members resident in the respective districts. Your special committee does not approve this recommendation because it believes that in a large professional society, of national scope, it is desirable that the governing body be thoroughly representative of the profession. It should be composed of some of the acknowledged leaders of the

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profession, of some younger men who give promise of attaining leadership, and of representatives of all types and sizes of accounting firms as well as all parts of the country. No method of electing the council without the guidance of a nominating committee can assure these desirable results.

Regional election by members resident in the several districts might conceivably result in the election of too many members from a single firm, for example, or too many members all about the same age, or whose practice was of about the same size and character, with the result that the governing body would not be truly representative.

It seems to your special committee that the best results can be obtained only by election of a nominating committee which bears the very definite and heavy responsibility of making selections satisfactory to the membership as a whole, not merely geographically isolated portions of the membership.

In the event that the recommendations of the nominating committee are not satisfactory to the membership there is ample provision in the by-laws of the Institute for the submission of alternative nominations by small groups of members in advance of the annual meeting or by individuals from the floor of the annual meeting.

Your committee does recognize, however, that while the council of the Institute has always been geographically representative there is no provision in the by-laws which assures that the individuals recommended for election will be those whom the members in the states concerned would regard as satisfactory representatives of those states on the council of the Institute.

Your committee recommends, therefore, that the by-laws be amended so as to make mandatory a procedure which many committees on nominations have followed informally to some extent, *i.e.*, that before the nominating committee makes its recommendations all the members of the Institute in the states in which the election of council members is to be recommended be given an opportunity to submit their suggestions in writing to the committee on nominations. Your committee proposes, therefore, that at the adjourned annual meeting of the Institute on January 6th the following amendment to article XI, section 1(a) of the by-laws be approved:

Add to article XI, section 1(a) the following paragraph:

"Before making its nominations the committee on nominations shall send, to all the members of the Institute in those states from which, in the opinion of the committee, members should be elected to the council in that year, a questionnaire requesting the submission of names of members resident in the state concerned, who are eligible for election to the council. Nominees for the council shall be selected by the committee on nominations from among the names submitted in response to this request by members of the Institute in the states entitled to representation."

In the opinion of your committee adoption of this amendment would preserve all the desirable features of the Institute's present method of nomination and election of its governing body, and at the same time would provide all members of the Institute with an opportunity to participate in the selection of council members from the states in which the respective members reside.

The executive committee of the Institute has approved this recommendation. As in the case of amendments to the by-laws proposed by your special



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committee at Boston, the immediate adoption of the above recommendation is urged in the belief that regardless of whether or not the merger of the national bodies eventually takes place this change in the Institute's procedure will enable it better to serve the profession to the satisfaction of all certified public accountants.

### CHANGE OF NAME

Your committee believes that the change of the name of the American Institute of Accountants to "American Institute of Certified Public Accountants" or "Institute of Certified Public Accountants" would involve no question of fundamental importance.

All the members of your committee personally prefer the present name

1. Because it is short,
2. Because it is generic in nature (as are "American Bar Association" and "American Medical Association"),
3. Because the name has acquired considerable prestige.

However, your committee recognizes the fact that there is a difference of opinion on this question and it may be that many members of the Institute would be in favor of changing its name. Eighteen years have elapsed since the membership has had occasion to express its opinion as to the propriety of the present name of the organization, and the progress of the profession and the changes which have taken place since that time may have raised new questions which should be given consideration in judging the advantages of the present name or another one. The fact that the Institute has now amended its by-laws so as to admit in the future none but certified public accountants is also a factor to be taken into account.

Your committee believes, therefore, that the membership should now be given an opportunity to express its opinion as to the desirability or undesirability of a change in name. Accordingly, your committee has obtained the permission of the executive committee to send to the membership with this report a questionnaire which may make it possible to obtain an expression of opinion on this matter.

### ADMISSION OF MEMBERS OF AMERICAN SOCIETY

The American Society's special committee on one national organization has agreed to report to its executive committee, or board of directors, the action of your special committee and the recommendations contained in this report. If the members of the Institute at the adjourned meeting on January 6th approve the recommendations in this report, and if the accredited officers of the American Society give satisfactory assurance that the Society will thereupon proceed to put into effect the appropriate provisions of the merger plan, dated September 21, 1935, and approved by the committees representing the two organizations, it may be possible at the adjourned meeting of the Institute on January 6th to propose an amendment to the by-laws providing for admission to the Institute of members of the Society under the conditions outlined in the merger plan of September 21st.

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In the meantime your committee will regard as of great assistance any expression of opinion from members of the Institute on the matters treated in this report.

Respectfully submitted,  
FREDERICK H. HURDMAN, *Chairman*,  
R. O. BERGER,  
JOHN F. FORBES,  
JAMES J. HASTINGS,  
WALTER A. STAUB.

December 6, 1935.

### **Report of the Special Committee on Cooperation with Securities and Exchange Commission**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The special committee on coöperation with the securities and exchange commission submits herewith its report.

The present committee, appointed after the annual meeting in October, 1934, has carried on the work of previous committees and has coöperated with the members and employees of the securities and exchange commission in consideration of forms for permanent registration.

Since October, 1934, the commission has issued form 10, which covers the requirements of most listed business corporations. This form, together with the instruction book issued in relation to the form, has met with widespread approval of accountants and business men, and members of the commission have stated that it is their intention to base other forms upon the general requirements of form 10 and the instruction book, with such modifications as are necessary to fit special circumstances.

Following the promulgation of form 10, the commission issued form A2 for the registration of new security issues of seasoned corporations under the securities act of 1933. Form A2 and the accompanying instruction book, in reference to financial statements follow very closely the wording of form 10.

Your committee conferred with the securities and exchange commission in regard to the proposed form for incorporated investment trusts, and has considered other matters brought to its attention by the commission, members of the Institute, and others.

Your committee also gave consideration to questions as to the form of accountants' report or certificate in conjunction with 1934 annual reports, in the light of requirements under the securities and exchange act. A report of the committee on this subject was transmitted to members under date of January 16, 1935.

Extracts from a memorandum prepared by the committee, urging the commission to regard as confidential information filed with it relating to sales, cost of sales and gross profits (in cases where disclosure might be detrimental to the company concerned) were published in the Institute's *Bulletin* for February, 1935, and were rather widely quoted in the press.

In June the commission requested the committee to consider, in the light of the experience of recent months, various possibilities of simplification of

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registration statements. The committee made certain recommendations in a long letter dated July 8, 1935, in which were noted the three major causes for the increase in the expense of preparing financial statements under the acts, as compared with that of preparing financial statements for stockholders or prospective investors under common law as it existed prior to their enactment, as follows:

- (1) The provisions of the acts themselves which, in respect to their liability features, are severe.
- (2) The provisions of the regulations which make it mandatory to furnish detailed and often voluminous schedules which, in many instances, tend to confuse rather than aid the investor.
- (3) A tendency which occurs now and then in the administration of the law to interpret the regulations narrowly, thereby disregarding the degree of elasticity which it was originally intended should be imparted to them.

At the request of the commission your committee have reviewed a number of registration statements, selected by the commission, to see what suggestions could be made as to the simplification of the statements, footnotes and certificates and possible reduction in the cost of accounting work in preparation of registration statements. While no formal report has been made your committee believes that, until the law is changed in certain respects, including some limitation of the liability of the "experts," there is little hope of any reductions in volume of explanatory notes or in the costs to the registrant.

We take this opportunity to express our appreciation of the attitude of the commission and its employees toward the work of our profession, and the friendly and helpful way in which they have welcomed our comments and suggestions.

As the commission will probably wish to consult with representatives of our profession on questions that will arise in the administration of the acts, we suggest that a new special committee be appointed for the ensuing year.

Respectfully submitted,

C. OLIVER WELLINGTON, *Chairman*,  
SAMUEL J. BROAD,  
RODNEY F. STARKEY,  
JOHN HOOD, JR.,  
ANDREW STEWART.

October 11, 1935.

### **Report of the Special Committee on Development of the Institute**

**TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:**

**GENTLEMEN:** The chairman of the special committee on development of the Institute does not wish to burden the council with a detailed recital of the many ways in which the members of his committee have been able to make themselves helpful to the Institute during the past year. The nature of the committee's activities can be indicated by a general statement of the kind of work which it has performed.

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During the year prior to the one just past, so-called local subcommittees on development of the Institute were organized by members of the special committee in 18 cities. During the past year 28 additional local subcommittees have been added. At the present time, therefore, there are 45 cities in which groups of members have been organized to advance the interests of the Institute.

The efforts of these groups, and of the other individual members of the special committee, have resulted in a large number of applications to the Institute on the part of desirable and eligible certified public accountants. While all the applications can not be directly traced to the efforts of the committee, there is no doubt whatever that the existence of this committee has been very largely responsible for the increase in the number of applications in recent years.

It has been proved, however, that the addition of new members is not the only work which a committee such as this one can effectively perform. For example, it became necessary last year for the Institute to learn to what extent certified public accountants were engaged in probate court proceedings. The special committee on development of the Institute, consisting of members in almost every important city in the country, were in an excellent position to supply this information. By circularizing the committee a good deal of valuable data was obtained by the Institute, which enabled it to present the facts for which need had arisen.

Later in the year the Institute desired to make public certain information which it had compiled. News releases sent direct to all the newspapers in the country would have required a great deal of work, and probably would not have been favorably received in all instances. It was decided instead to forward copies of the news releases to members of this special committee, who in turn were requested to transmit the information to the editor of the leading local newspaper. Most of the committee members complied with this request and the result was that the story was widely published.

The December, 1934, *Bulletin* of the Institute contained a summary of the report of the council on all the activities of the Institute during the preceding year. Additional copies of this issue were struck off and members of the special committee were asked to put copies in the hands of certified public accountants who were not yet members of the Institute but who might be interested in its work. Hundreds of copies of the *Bulletin* were distributed in this way by the special committee members.

One of the most valuable jobs performed by the special committee members this year has been the compilation of lists of certified public accountants, eligible and desirable for membership in the Institute, resident in the respective states represented by the members of the special committee. Twenty-five such lists have already been sent to the Institute's offices, and many more are in process of compilation. The Institute is thus in possession of the names and addresses of nearly 1,000 certified public accountants who are believed by the special committee members to be potential members of the Institute. Pamphlets describing the work of the Institute, and copies of the monthly *Bulletin* of the Institute are being sent to persons whose names appear on those lists.

During the past month or so members of the special committee have been

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doing everything in their power to encourage a large attendance from their respective states at the annual meeting of the Institute.

On occasion, members of the special committee have assisted the board of examiners by interviewing applicants for admission to the Institute.

The special committee members have also complied with requests from the Institute to write their congressmen on certain proposed legislation in which the Institute took an interest.

The secretary reports that on numerous occasions members of the special committee have been able to supply miscellaneous information needed by headquarters.

It is the belief of the retiring chairman that this special committee has demonstrated its value, and that it should be continued from year to year as a more or less permanent part of the machinery of the Institute.

Respectfully submitted for the special committee on  
development of the Institute,

JOHN F. FORBES, *Chairman.*

September 13, 1935.

### **Report of the Special Committee on Governmental Accounting**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The special committee on governmental accounting makes this report of its work for the past year.

The chief activity of the committee has been continued coöperation with the national committee on municipal accounting. This committee is made up of representatives of a number of national organizations, including the Institute, and its purpose is to formulate principles of municipal accounting and secure their general adoption. The chairman of the Institute committee on governmental accounting represents the Institute on the joint committee and all material prepared by the committee is submitted to members of the Institute committee for review and criticism before being published.

During the past year two bulletins have been completed and published by the national committee:

1. "Municipal accounting terminology" (in preliminary form).
2. "Municipal funds and their balance-sheets."

The Institute committee has prepared a bulletin entitled "Accounts of governmental bodies" which it has submitted to the executive committee with the request that it be published and distributed by the Institute.

Individual members of the committee have assisted in numerous cases in local activities relating to municipal and other governmental accounting, and have participated in programs of meetings at which these subjects were discussed. Articles on the subject have also been prepared and published by certain members of the committee.

The committee observes a slow but steady improvement in the quality of the accounts and financial reports of governmental bodies and believes that the

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activity in this field on the part of the Institute and other national bodies is beginning to bear fruit.

Respectfully submitted,

LLOYD MOREY, *Chairman*,  
WILLIAM DOLGE,  
H. B. FERNALD,  
R. J. HANNON,  
C. S. MCCLENDON,  
WALTER MUCKLOW,  
A. H. PUDER,  
CHARLES S. ROCKEY.

September 10, 1935.

### **Special Committee on Inventories**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The special committee on inventories is to have a joint meeting with the American Petroleum Institute's sub-committee on accounting in New York in October (the exact date to be arranged to meet the convenience of the respective committee members) for the purpose of a more conclusive consideration of the subject under discussion—the principle of "last in-first out" for oil inventories—than was previously possible. Mr. Elliott, chairman of that sub-committee has informed me that, since the directors of the American Petroleum Institute last November recommended that principle as such (that is, without any elaboration thereof as to its application) a number of the member companies of the Institute have undertaken to carry out the recommendation. The problems that have arisen in relation thereto, Mr. Elliott has informed me, will be brought into a compendium for the consideration of his sub-committee prior to our joint meeting and will provide the subject matter in the light of which our committee can thereafter formulate its own conclusions for communication to the council.

Pending such final report, may I ask you to accept this as an interim report to the council.

Respectfully submitted for the special committee on inventories,

EDWARD A. KRACKE, *Chairman*.

September 26, 1935.

### **Report of the Special Committee to Revise Federal Reserve Bulletin**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The special committee to revise federal reserve bulletin herewith presents its report on its activities during the past year.

After consideration of the question by members of the committee, the committee reported to the council on March 13, 1935, that the conclusion had been reached that a revision of the bulletin was desirable and should be undertaken

## *American Institute of Accountants Year-Book*

at this time. During the summer numerous meetings of the committee were held at which an enlargement of the scope of the proposed revised edition was decided upon and tentative agreement was reached on a first draft incorporating the additional material and suggested changes in the present bulletin.

The committee felt that an introductory section should be inserted dealing with the general philosophy of accounts; that their significance, limitations and basis, etc., should be set forth as a further step in the education of investors and others; that reasonable elasticity of the program set forth should be made permissible; and that it would be well to add a section indicative of modifications usual in examinations of larger companies where the system of internal check and control was more effective and also in examinations of smaller companies with very modified systems of internal check and control.

The committee felt that it would be desirable, having reached tentative agreement on a draft, to submit this to representative accountants throughout the country to obtain their views, comments and suggestions. Copies of the draft were accordingly sent on August 14th to twenty-three accountants located in various states from California to Massachusetts and from Florida to Michigan. Replies have been received from many of these and indicate a very general approval of the draft submitted. Quite numerous suggestions, however, have been received on various matters of detail. It is hoped that replies will shortly be received from the remainder of those consulted, and it is contemplated that further meetings of the committee will be held to consider and take action upon the suggestions made.

After these matters have been dealt with, the committee intends to give consideration to the desirability of calling a meeting of a number of leading practitioners so that it may, before its final review, have the benefit of a more general discussion of the proposed document. Our present aim is to complete the work this fall and, upon completion, to obtain the approval of the executive committee of the American Institute of Accountants; then to take it up with the federal reserve board for the purpose of obtaining their sponsorship, and thereafter to endeavor to secure the approval of the securities and exchange commission.

Respectfully submitted,

SAMUEL J. BROAD, <i>Chairman</i> ,	FREDERICK H. HURDMAN,
PERCIVAL F. BRUNDAGE,	PAUL K. KNIGHT,
GEORGE COCHRANE,	EDWARD A. KRACKE,
	PHILIP N. MILLER.

September 24, 1935.

## **Report of the Special Committee on Terminology**

### **TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS**

GENTLEMEN: The present special committee on terminology began its work in 1931. The task assigned to it was the revision of a tentative report of a predecessor committee, published in 1931 under the title "Accounting terminology." The present committee began its work by asking for criticisms from

## *Reports of Committees*

some 125 members of the Institute, each of whom was assigned a specific definition or group of definitions appearing in the 1931 report.

With the help of funds generously granted by the Foundation, the committee employed a member of the Institute as a technical assistant who almost completely rewrote the original definitions in the light of the criticisms which had been received. His work was carefully reviewed by the members of the committee. Their comments in turn were transmitted to an accounting instructor, also retained with funds granted by the Foundation, who early this summer submitted a completely rewritten manuscript which gives effect to all suggestions to date. The members of the committee, after a further review, have transmitted a copy of the definitions to a special terminology committee of the American Association of University Instructors in Accounting, headed by Howard C. Greer, which has undertaken a careful study of the matter.

It is hoped that the full benefit of the advice of the university instructors will be available within a year. In the meantime it would be helpful to distribute the report in tentative form rather widely for the purpose of obtaining further criticisms or suggestions. Since the present manuscript seems fairly satisfactory to the committee, it is suggested that the council authorize publication in mimeographed form of the present draft of "Accounting terminology" just as soon as it can be done. This edition should be described as "tentative" as was the earlier one, and it should further indicate that it is for limited distribution. If copies were available, every member of the council would have an opportunity to review the whole report at length and express his thoughts to the committee. Wider distribution among university instructors could also be made. Next year it should be possible to publish a bound edition from the description of which the word "tentative" could safely be omitted.

The committee respectfully requests, therefore, that the council authorize the immediate mimeographing of the manuscript now in possession of the committee.

Respectfully submitted,

ROBERT H. MONTGOMERY, *Chairman*,  
ALEXANDER H. BEARD,  
ERIC L. KOHLER,  
WALTER MUCKLOW,  
GABRIEL A. D. PREINREICH.

September 28, 1935.

## AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

### Report of the Board of Trustees

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION:

GENTLEMEN: Your board of trustees desires to report that three \$1,000 bonds of the 135 Cedar Street Corporation held by the Foundation were chosen by lot for redemption under the indenture relative to the refunding mortgage bonds of that company.



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The following other changes have taken place in the securities:

*Sold:*

\$1,000 Wheeling Steel 4½'s, 1953, @ 94¾  
9,000 Wheeling Steel 4½'s, 1953, @ 94¾  
3,000 Puget Sound Power & Light, Series "A" 5½'s, 1949 @ 83  
1,000 Crane Company, 10-year sinking, 5's, 1940 @ 101¼ (called for redemption)

*Purchased:*

\$5,000 Pennsylvania Railroad 4¼%, 1984, @ 97¾  
5,000 Baltimore & Ohio R. R. Secured Notes 4½'s, 1939, @ 88¼  
1,000 Baltimore & Ohio R. R. secured notes 4½'s, 1939, @ 92¾  
5,000 Missouri Pacific R. R. Equipment Trusts 4½'s, 1936 @ 96½

Respectfully submitted for the board of trustees,

GEORGE ARMISTEAD, *Chairman.*

October 11, 1935.

## AMERICAN INSTITUTE BENEVOLENT FUND, INC.

### Report of the Board of Trustees

TO THE AMERICAN INSTITUTE BENEVOLENT FUND, INC.:

GENTLEMEN: Your board of trustees submits the following report of the operation of the Benevolent Fund during the fiscal year ended August 31, 1935.

At the beginning of the fiscal year the fund had cash assets amounting to \$2,998.52. At the time of the annual meeting of the Institute in Chicago, October, 1934, a plea for additional contributions was made and in response to this request donations amounting to \$7,661.50 were received either at the meeting or in the months immediately following.

The demand was not as great as had been expected and the number of cases calling for assistance was gratifyingly small.

In one case the trustees allowed a contribution of living expenses of \$50 a month and in addition agreed to pay the premiums on the beneficiary's life insurance, on the understanding that in event of death these advances for premium payments should be refunded. The insured died in the summer and the monthly contributions thereupon ceased. The fund has received from the estate repayment of the amount advanced for insurance premiums. Another case of a member who was totally incapacitated was considered so urgent that the trustees authorized an allowance of \$100 a month for living expense and medical care for a period of six months. This case is still on the books and it will be necessary to decide whether to continue the present allowance or to reduce it.

Other cases which have been considered have called for the distribution of small amounts but no heavy demand from any one source has occurred.

At the close of the fiscal year it seemed to the trustees that it would not be necessary to make another plea for contributions unless some special emergency should arise or a greater number of members should apply for assistance.

In making this statement the trustees have not overlooked the desirability of establishing a permanent capital fund, the interest of which would be available for the assistance of distressed members. It does not seem however, that the time has come to make an effort to build up such a fund, but when there

### *Reports of Committees*

shall have been a marked improvement in general business the trustees feel that every member of the Institute would wish to add something to the principal of a fund of such wide appeal and such potential benefit.

Respectfully submitted,

CHARLES B. COUCHMAN  
W. SANDERS DAVIES  
JAMES HALL  
FREDERICK H. HURDMAN  
I. GRAHAM PATTINSON  
T. EDWARD ROSS  
ARTHUR W. TEELE

*Board of Trustees.*

A. P. RICHARDSON, *Secretary*  
OCTOBER 11, 1935.

## **APPENDIX B**

### **Members of State Boards of Accountancy**

## State Boards of Accountancy

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## State Boards of Accountancy

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FREDERICK S. HURDMAN, C. P. A., 350 Madison Ave., New York.  
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WILLIAM J. NUSBAUM, C. P. A., 100 State St., Albany.  
JAMES L. RIDGWAY, C. P. A., 74 Trinity Pl., New York.  
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## State Boards of Accountancy

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Manila.  
SANTIAGO F. DE LA CRUZ, C. P. A., c/o White & Page, National City Bank  
Bldg., Manila.  
SANTIAGO RAMOS, C. P. A., c/o City Auditor's Office, Manila.

### PUERTO RICO BOARD OF EXAMINERS OF ACCOUNTANTS:

WILLIAM A. WAYMOUTH, C. P. A., *President*, P. O. Box 1343, San Juan.  
EMILIANO POL, JR., C. P. A., *Secretary*, Department of Finance, San Juan.  
JOSÉ P. GORBEA, C. P. A., *Treasurer*, c/o American Railroad Co., San  
Juan.

### RHODE ISLAND STATE BOARD OF ACCOUNTANCY:

WILLIAM H. SEGUR, C. P. A., *Chairman*, 2400 New Industrial Trust Bldg.,  
Providence.  
GEORGE B. CLEGG, JR., C. P. A., *Secretary-treasurer*, 49 Westminster St.,  
Providence.  
CARL W. CHRISTIANSEN, C. P. A., 416 Union Trust Bldg., Providence.

### SOUTH CAROLINA BOARD OF EXAMINERS OF PUBLIC ACCOUNTANTS:

M. C. PATTEN, C. P. A., *President*, Woodside Bldg., Greenville.  
E. T. CAMPBELL, C. P. A., *Vice-president*, Columbia.  
L. L. WILKINSON, C. P. A., *Secretary-treasurer*, P. O. Box 45, Columbia.



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**SOUTH DAKOTA STATE BOARD OF ACCOUNTANCY:**

FRANK L. POLLARD, C. P. A., *President*, Watertown.  
MRS. MALVINA LEWIS, Director of Accounts, *Vice-President*, Pierre.  
HENRY A. SCHOLTEN, C. P. A., *Secretary*, Citizens Nat'l Bank Bldg.,  
Sioux Falls.

**TENNESSEE STATE BOARD OF ACCOUNTANCY:**

HARRY M. JAY, C. P. A., *President*, Commerce Title Bldg., Memphis.  
AVIS T. HOBBS, C. P. A., *Secretary*, 625 Church St., Nashville.  
W. H. EAGLE, *Attorney*, Memorial Bldg., Nashville.  
W. M. DUNCAN, C. P. A., 734 Stahlman Bldg., Nashville.  
B. I. DAHLBERG, C. P. A., Burwell Bldg., Knoxville.  
JOHN T. MENEFEE, C. P. A., 1119 Volunteer Bldg., Chattanooga.  
MARVIN O. CARTER, C. P. A., Shrine Bldg., Memphis.

**STATE BOARD OF PUBLIC ACCOUNTANCY OF TEXAS:**

C. M. GRIDER, C. P. A., *Chairman*, Bassett Tower, El Paso.  
JOHN B. ALLRED, C. P. A., *Secretary*, Harvey-Snyder Bldg., Wichita Falls.  
CLINTON E. SMITH, C. P. A., San Antonio.  
T. B. TROTTER, C. P. A., 717 Citizens State Bank Bldg., Houston.  
FRANK L. WILCOX, C. P. A., 511 Liberty Bldg., Waco.

**UTAH:**

Department of Registration:

S. W. GOLDING, *Director*, State Capitol, Salt Lake City.  
J. P. GODDARD, C. P. A., McIntyre Bldg., Salt Lake City.  
SEYMOUR WELLS, C. P. A., 922 Kearns Bldg., Salt Lake City.  
WILFORD A. BEESLEY, C. P. A., 609 Deseret Bank Bldg., Salt Lake City.

**VERMONT STATE BOARD OF ACCOUNTANCY:**

CHARLES F. BROOKS, C. P. A., *Chairman*, Montpelier.  
BENJAMIN GATES, *Secretary*, Montpelier.  
H. STANWOOD BROOKS, C. P. A., St. Johnsbury.

**VIRGINIA STATE BOARD OF ACCOUNTANCY:**

W. L. ELKINS, C. P. A., *Chairman*, 901 State-Planters Bank Bldg., Richmond.  
J. A. LEACH, JR., C. P. A., *Secretary-treasurer*, 506 State-Planters Bank Bldg., Richmond.  
A. VERNON SHEFFIELD, C. P. A., 119 West Tazewell St., Norfolk.  
ROBERT BUTTON, *Attorney*, Culpeper.  
WILLIAM L. PRINCE, *Educator*, University of Richmond, Richmond.

**WASHINGTON STATE ACCOUNTANCY EXAMINING COMMITTEE:**

NEIL SEXTON, C. P. A., 631 Fourth and Pike Bldg., Seattle.  
PAUL R. STROUT, C. P. A., 428 White Bldg., Seattle.  
E. C. DANIELS, C. P. A., Symons Block, Spokane.

**WEST VIRGINIA BOARD OF CERTIFIED PUBLIC ACCOUNTANTS:**

CARL F. BAUMAN, C. P. A., *President*, 401 Union Bldg., Charleston.  
OKEY K. HAYSLIP, C. P. A., *Secretary*, First Huntington Nat'l Bank Bldg.,  
Huntington.  
S. CHARLES STEELE, C. P. A., 812 Monongahela Bldg., Morgantown.

**WISCONSIN STATE BOARD OF ACCOUNTANCY:**

CLARENCE H. LICHTFELDT, C. P. A., *President*, 735 North Water St.,  
Milwaukee.  
F. A. YINDRA, C. P. A., *Vice-president*, 210 Wood Block, Manitowoc.  
FRED C. KELLOGG, C. P. A., *Secretary*, 707 Insurance Bldg., Madison.

**WYOMING STATE BOARD OF ACCOUNTANCY:**

THOMAS C. SPEARS, C. P. A., *President*, Casper.  
THOMAS E. ROGERS, C. P. A., *Vice-president*, Green River.  
HOSEA M. HANTZ, C. P. A., *Secretary*, Cheyenne.

## APPENDIX C

By-Laws of the American Institute of Accountants.  
Rules of Professional Conduct. Rules of the  
Board of Examiners

**BY-LAWS**  
**OF THE**  
**American Institute of Accountants**

**ARTICLE I**

**NAME AND PURPOSES**

**SECTION 1.** The name of this organization shall be the American Institute of Accountants. Its objects shall be to unite the accountancy profession of the United States; to promote and maintain high professional and moral standards; to assist in the maintenance of high standards for the certified public accountant certificate in the several states; to safeguard the interests of public accountants; to advance the science of accountancy; to develop and improve accountancy education; to provide for the examination of candidates for membership; and to encourage cordial intercourse among accountants practising in the United States of America.

**ARTICLE II**

**MEMBERSHIP**

**SECTION 1.** The Institute shall consist of members and associates.

**SEC. 2.** Members shall be:

(a) Fellows of the American Association of Public Accountants at September 19, 1916, admitted to membership prior to November 1, 1916.

(b) Persons who shall qualify for examination and election as provided in section 4 of this article and shall be recommended by the board of examiners after examination and shall be elected by the council.

**SEC. 3.** Associates shall be:

(a) Associate members of the American Association of Public Accountants at September 19, 1916, admitted as associates prior to November 1, 1916.

(b) Persons who shall qualify for examination and election as provided in section 5 of this article and shall be recommended by the board of examiners after examination and shall be elected by the council.

**SEC. 4.** The following persons may qualify for examination and election as members of the Institute provided that they be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

(a) Associates who shall meet the requirements stated in the following paragraphs of this section.

(b) Accountants in practice who shall have been in practice on their own account or in the employ of a practising public accountant: (1) for not less than five years next preceding the date of application; or (2) for not less than ten years, at least one year of which shall have next preceded the date of application; or

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(c) Accountants who shall have been engaged in accountancy instruction in schools recognized by the board of examiners for a period of not less than five years next preceding the date of application, provided

(d) Continuity of an applicant's public accounting practice, or experience in accountancy instruction may be considered unbroken by a temporary interruption consisting of activities in the opinion of the board of examiners equivalent to public accounting, or accountancy instruction, but the period of such interruption shall not be considered as a part of the five years' practice, or experience in accountancy instruction, and further provided

(e) After January 1, 1936, no applicant shall be admitted as a member unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America or of the District of Columbia.

SEC. 5. The following persons may qualify for examination and election as associates of the Institute, provided, that they shall be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

(a) Accountants in practice who shall have been in practice on their own account or in the employ of a practising public accountant for not less than two years, at least one year of which shall have next preceded the date of application; or

(b) Accountants who shall have been engaged in accountancy instruction in schools recognized by the board of examiners for a period of not less than three years next preceding the date of application, provided

(c) After January 1, 1936, no applicant shall be admitted as an associate unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America or of the District of Columbia.

SEC. 6. All credits for education and experience shall be allotted by the board of examiners, and the board shall have discretion to determine whether or not any applicant's experience is of a nature satisfactory for purposes of these by-laws.

SEC. 7. Upon election each member or associate shall be entitled to a certificate setting forth that he is a member or an associate of the Institute, but no certificate shall be issued until receipt of initiation fee and dues for the current year. Certificates of membership shall be returned to the council upon suspension or termination of membership for any cause except death.

SEC. 8. Members of the Institute shall be entitled to describe themselves as Members of the American Institute of Accountants and associates as Associates of the American Institute of Accountants.

### ARTICLE III

#### FEEs AND DUES

##### SECTION 1. Initiation fees shall be as follows:

By a member upon admission.....	\$50.00
By an associate upon becoming a member.....	25.00
By an associate upon admission.....	25.00

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SEC. 2. The dues for each fiscal year shall include cost of subscription to *The Journal of Accountancy* and of the year-book of the Institute and shall be as follows :

By each member.....	\$25.00
By each associate .....	10.00

SEC. 3. The initiation fee shall be paid when application is made. If application be rejected such fee shall be promptly returned to the applicant. All dues shall be paid in advance and shall be apportioned in the first instance to the end of the fiscal year. No dues shall be paid by members and associates of the Institute while they are engaged in military or naval service of the United States or its allies during war. Members of the Institute who have reached advanced years may be excused from the payment of dues on the recommendation of the executive committee.

## ARTICLE IV

### VOTING

SECTION 1. Every member of the Institute shall be entitled to attend all meetings of the Institute and to cast a vote upon all questions brought before such meetings.

SEC. 2. Associates of the Institute shall not be entitled to vote, but may attend all meetings of the Institute and have the privilege of the floor in the discretion of the chair or of the meeting in session.

SEC. 3. No member shall be entitled to vote at any meeting when his dues shall be sixty days in arrears.

SEC. 4. Any member of the Institute may be represented at regular and special meetings of the Institute by another member acting as his proxy, provided, however :

- (a) That no person shall act as a proxy for more than five members.
- (b) That no proxy given shall confer power of substitution and that all proxies shall be valid only for the meeting for which specifically given.

## ARTICLE V

### TERMINATION OF MEMBERSHIP

SECTION 1. Resignations of members and associates may be offered in writing at any time and shall be effective on the date of acceptance. Action upon the resignation of a member or an associate in good standing shall be taken by the executive committee and, in the case of a member or an associate under charges, by the council.

SEC. 2. A member or an associate who fails to pay his annual dues or any subscription, assessment or other obligation to the Institute within five months after such debt has become due shall automatically cease to be a member or an associate of the Institute.

SEC. 3. (a) A member or an associate who shall resign while in good standing may be reinstated by a three-fourths vote of the members of council present and voting at any regular or special meeting of council, provided the person

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applying shall submit with his application for reinstatement the amount of dues and assessments, subscriptions, etc., not in any case to exceed \$25, which would have been payable by him if he had continued in membership from the time of resignation to the date of application for reinstatement.

(b) The executive committee, in its discretion, may reinstate a member or an associate whose membership shall have been forfeited for non-payment of dues or other sums due by him to the Institute, provided that application shall be made within six months from the date of termination of membership, and provided that the person applying shall submit with his application for reinstatement the amount of dues and assessments, subscriptions, etc., which would have been payable by him if he had not forfeited his membership, plus a fine of \$10.

(c) No person shall be considered to have resigned while in good standing if at the time of his resignation he was in debt to the Institute for dues or other obligations. A member submitting his resignation after the beginning of the fiscal year, but before expiration of the time limit for payment of dues or other obligation, may attain good standing by paying dues prorated according to the portion of the fiscal year which has elapsed, provided obligations other than dues shall have been paid in full.

SEC. 4. A member or an associate renders himself liable to expulsion or suspension by the council sitting as a trial board if

(a) he refuses or neglects to give effect to any decision of the Institute or of the council, or

(b) he infringes any of these by-laws or any of the rules of professional conduct as approved by the council of the Institute, or

(c) he is convicted of a felony or misdemeanor, or

(d) he is declared by a court of competent jurisdiction to have committed any fraud, or

(e) he is held by the council to have been guilty of an act discreditable to the profession, or

(f) he is declared by any competent court to be insane or otherwise incompetent, or

(g) his certificate as a certified public accountant is revoked or withdrawn by the authority of any state or territory of the United States or of the District of Columbia, or

(h) his certificate as a certified public accountant shall have been revoked or withdrawn by the authority of any state or territory of the United States or of the District of Columbia and such revocation or withdrawal remains in effect.

## ARTICLE VI

### TRIALS AND PENALTIES

SECTION 1. Any complaint preferred against a member or an associate under section 4 of article V shall be submitted to the committee on professional ethics. If, upon consideration of a complaint, it appears to the committee that a prima facie case is established showing a violation of any by-law or rule of conduct of the Institute or conduct discreditable to a public accountant, the

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committee on professional ethics shall report the matter to the executive committee, which shall summon the member or associate involved thereby to appear in answer at the next regular or special meeting of the council.

SEC. 2. If the committee on professional ethics shall dismiss any complaint preferred against a member or an associate, or shall fail to act thereon within ninety days after such complaint is presented to it in writing, the member or associate preferring the complaint may present the complaint in writing to the council. The council shall make such investigation of the matter as it may deem necessary and shall either dismiss the complaint or refer it to the executive committee, which shall summon the member or associate involved thereby to appear in answer at the next regular or special meeting of the council.

SEC. 3. For the purpose of adjudicating charges against members or associates of the Institute as provided in the foregoing sections, the council shall convene as a trial board. The executive committee shall instruct the secretary to send due notice to the parties concerned at least thirty days prior to the proposed session. After hearing the evidence presented by the committee on professional ethics or other complainant and by the defense, the trial board by a two-thirds vote of the members present may admonish or suspend for a period of not more than two years the member or associate against whom complaint is made or by a three-fourths vote of the members present may expel the member or associate against whom complaint is made. A statement of the case and the decision of the trial board thereon, either with or without the name of the person involved, shall be prepared by the executive committee and published in *The Journal of Accountancy*.

SEC. 4. At any time within two years after the expulsion or suspension of any member or associate, the council, sitting as a trial board, by a three-fourths vote of the members present may recall, rescind or modify such expulsion or suspension.

## ARTICLE VII

### COUNCIL AND OFFICERS

SECTION 1. The governing body of the Institute shall be a council consisting of:

(a) Thirty-five members in practice, not more than six of whom shall be residents of the same state, seven of whom shall be elected at each annual meeting for a term of five years or until their successors shall have been elected, and

(b) The following officers of the Institute: a president, two vice-presidents (both vice-presidents shall not be residents of one state), and a treasurer, all of whom shall be members in practice and shall be elected at the annual meeting for a term of one year or until their successors shall have been elected, and

(c) All past presidents who are members of the Institute.

SEC. 2. The same person shall not hold the office of president for more than two successive years.

SEC. 3. The council shall elect a secretary of the Institute who shall act as an executive officer under the direction of the council. The secretary may be chosen from without the membership of the Institute, but he shall have the

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privilege of the floor at meetings of the Institute, the council and the executive committee.

SEC. 4. The Institute at each annual meeting shall elect two auditors, who shall audit the accounts for the current fiscal year and report at the next annual meeting. The books and accounts shall be submitted by the treasurer for audit at least one week preceding the date of the annual meeting.

SEC. 5. In the event of a vacancy or vacancies occurring between meetings of the Institute in the membership of the council or in any of the executive offices of the Institute, the council shall be empowered to elect a member or members to fill such vacancy or vacancies until the next annual meeting or until a successor or successors shall have been elected. Such election shall be by majority vote of the council and may take place at any regular or special meeting of the council or, in lieu of a meeting, nominations may be called for by the president and the names of the nominees submitted to the members of council for election by mail ballot. Vacancies in the membership of the council shall be filled at the next annual meeting by election by the Institute for the unexpired terms.

SEC. 6. The office of a member of the council shall be rendered vacant by his absence from four consecutive meetings of the council.

### ARTICLE VIII

#### DUTIES OF COUNCIL AND OFFICERS

SECTION 1. It shall be the duty of the president or, in his absence, of one of the vice-presidents or other members of the council designated by the council to preside at all meetings of the Institute and of the council. The president shall call special meetings of the Institute or of the council when he deems it necessary, or when requested to do so by the executive committee, or upon the written request of at least one hundred members of the Institute for a meeting of the Institute, or of at least five members of the council for a meeting of the council.

The duties of the vice-presidents and the treasurer shall be those usually appertaining to their respective offices.

The secretary, in addition to performing the usual duties of his office, shall discharge such other duties as may be assigned to him by the council or by the executive committee. The secretary of the Institute shall be the secretary of all committees.

SEC. 2. It shall be the duty of the council to take control and management of all the property of the Institute, to elect or appoint such agents or employees as may be necessary for the proper conduct of the affairs of the Institute, to keep a record of its proceedings and to report to the Institute at each annual meeting. The council shall exercise all powers requisite for the purposes of the Institute.

SEC. 3. The council shall adopt an annual budget showing the money appropriated for the purposes of the Institute and estimating the revenue for the ensuing year. No debts shall be contracted nor money expended otherwise than as provided in the budget without the approval of a majority of the council.



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SEC. 4. The council may, in its discretion, delegate to the executive committee all functions of the council except the election of officers and members, the right to review the rules and regulations of the board of examiners, discipline of members, filling a vacancy in the executive committee and the adoption or alteration of a budget.

## ARTICLE IX

### COMMITTEES

SECTION 1. There shall be twelve regular standing committees, namely:

EXECUTIVE.  
PROFESSIONAL ETHICS.  
ARBITRATION.  
BUDGET AND FINANCE.  
BY-LAWS.  
CREDENTIALS.  
EDUCATION.  
FEDERAL LEGISLATION.  
MEETINGS.  
NOMINATIONS.  
PUBLICATION.  
STATE LEGISLATION.

SEC. 2. (a) The executive committee shall consist of the president and treasurer of the Institute and five other members of the council elected by the council.

(b) The committee on professional ethics shall be elected by the council and shall consist of five members of the council not members of the executive committee.

(c) The committee on nominations shall consist of seven members. Two members of the committee shall be elected by the council from its membership at the meeting of the council held on the Monday preceding the annual meeting of the Institute or at any adjournment thereof. Officers and other members of council whose terms expire within one year shall not be elected to the committee on nominations. The five remaining members of the committee shall be elected by the Institute at the annual meeting and shall be members in practice who are not officers or members of the council.

(d) The committee on education shall consist of five members appointed by the president for a term of three years, except that, of the members first appointed, one shall serve for a term of one year, two for a term of two years, and two for a term of three years. Appointments to fill vacancies occurring before the end of a term shall be for the unexpired term only.

(e) All other standing committees shall be appointed by the president and shall consist of a chairman and two other members of the Institute.

(f) Except as provided above, all standing committees shall serve until the annual meeting of the Institute next following their election or appointment.

SEC. 3. The president of the Institute shall be ex officio a member of all committees.

SEC. 4. A majority of each committee shall constitute a quorum for the transaction of business. All committees shall be subject to the call of their

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respective chairmen, but, in lieu of a meeting of a committee, the chairman may submit any question to the members of the committee for vote by mail, and any action approved in writing by not less than two-thirds of the whole committee shall be declared an act of the committee.

### ARTICLE X

#### DUTIES OF COMMITTEES

SECTION 1. The duties of the various committees shall be as described in this article and, in addition, such other duties as are indicated by their respective titles.

SEC. 2. The executive committee shall administer the affairs of the Institute, supervise the finances and exercise such other powers as may be designated by the council. It shall keep minutes of its proceedings and shall report fully to the council at each meeting thereof.

No payments except for duly authorized salaries shall be made by the treasurer without the approval of the executive committee.

SEC. 3. The committee on professional ethics shall perform the duties set forth in section 1 of article VI and may advise any one applying to it as to whether or not a submitted action or state of facts warrants a complaint against a member or an associate of the Institute, provided, however, that if the committee finds itself unable to express an opinion, such inability shall not be construed as an endorsement of the action or state of facts.

SEC. 4. The committee on arbitration shall sit as a committee in equity to investigate and decide disputes between members or associates of the Institute or others which shall, by agreement of the parties, be submitted to the committee in due form. If the decision of the committee on arbitration in any dispute be rejected by any member or associate of the Institute, the matter shall be reported to the council, which may instruct the executive committee to prefer charges against the offending member or associate if it shall decide, by a two-thirds vote of members present, that the recommendation of the committee on arbitration should have been accepted.

SEC. 5. The committee on credentials shall convene immediately after the annual meeting of the Institute shall have been called to order and at any time during the meeting may register proxies submitted to it. Only proxies validated by this committee shall be entitled to vote.

SEC. 6. The committee on publication shall supervise *The Journal of Accountancy*.

### ARTICLE XI

#### NOMINATION AND ELECTION OF OFFICERS AND MEMBERS OF COUNCIL

SECTION 1. (a) Nominations for officers and members of the council shall be made by the committee on nominations at least sixty days prior to the date of the annual meeting at which the elections are to take place. Notice of such nominations shall be mailed by the secretary to all members at least thirty days prior to the annual meeting.

Before making its nominations the committee on nominations shall send, at least four months prior to the date of the annual meeting, to all the members

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of the Institute in those states from which, in the opinion of the committee, members should be elected to the council in that year, a questionnaire requesting the submission within thirty days of names of members resident in the state concerned for election to the council. Nominees for the council shall be selected by the committee on nominations from among the names submitted in response to this request by members of the Institute in the states entitled to representation.

(b) Any ten members of the Institute may submit independent nominations, provided that such nominations be filed with the secretary at least twenty days prior to the date of the annual meeting. Notice of such independent nominations shall be mailed by the secretary to all members at least ten days prior to the annual meeting.

(c) Nominations for officers and members of council may be made from the floor at the time of the annual meeting only by the consent of the majority of the members present in person.

SEC. 2. Election of officers, members of council and auditors shall be by ballot. The president shall appoint a chairman and two tellers, who shall receive and count the ballots cast for each officer, member of council and auditor and shall announce the result to the presiding officer. A majority of votes shall elect.

If there be no majority on the first ballot for any one or more officers or members of council or auditors, additional ballots shall be taken at once for the particular office or offices to which there shall have been no election until an election be effected.

SEC. 3. The members present at any election of officers, members of council and auditors, and eligible to vote in such election, may direct the secretary to cast a ballot for any nominee or nominees for such office or offices, and election by such ballot shall be valid and effective.

## ARTICLE XII

### EXAMINATIONS

SECTION 1. The examination of candidates for admission to the Institute shall be under the supervision of a board of examiners, which shall consist of nine members in practice, three of whom shall be elected each year by the council, at its first meeting after the annual meeting of the Institute, to serve for a term of three years.

SEC. 2. The board of examiners shall hold simultaneous examinations for candidates either annually or semi-annually, as it may deem expedient at such places in different parts of the country as it may select, where candidates for admission may conveniently attend. Such examinations shall be oral or written or partly oral and partly written, and by this method or such other methods as may be adopted, the board of examiners shall determine the preliminary education and training and the technical qualifications of all candidates for admission before the applications shall be submitted to the council.

SEC. 3. The board of examiners shall organize by the election of a chairman and shall formulate the necessary rules and regulations for the conduct of its

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work, but all such rules and regulations may be amended, suspended or revoked by the council. The board may appoint duly qualified examiners to prepare examination questions and to grade the papers of applicants. Each applicant shall pay an examination fee, which shall be applied to the payment of expenses incident to examinations.

### ARTICLE XIII

#### MEETINGS

SECTION 1. There shall be a regular meeting of the Institute on the third Tuesday of September or the third Tuesday of October of each year as the executive committee shall decide. The fiscal year of the Institute shall end with the 31st day of August of each year.

SEC. 2. Special meetings of the Institute may be convened as provided in article VIII, section 1, at such places as the executive committee shall designate. No business shall be transacted at such meetings other than that for which the meetings shall have been convened.

SEC. 3. Notice of each meeting of the Institute, whether regular or special, shall be mailed to each member and associate of the Institute, at his last-known address, at least thirty days prior to the date of such meeting.

SEC. 4. In lieu of a special meeting, the Institute in meeting assembled may direct, or the council by a majority vote may direct, that the president submit any question to the entire membership for a vote by mail, and any action approved in writing by not less than a majority of the members of the Institute shall be declared by the president an act of the Institute and shall be so recorded in its minutes. Mail ballots shall be valid and counted only if received within sixty days after date of mailing ballot forms from the office of the Institute.

SEC. 5. Regular meetings of the council shall be held on the Thursday next after the date of the annual meeting of the Institute, the second Monday in April and the Monday next preceding the date of the annual meeting of the Institute.

SEC. 6. Special meetings of the council may be called as provided in article VIII, section 1, of these by-laws.

SEC. 7. Notice of each meeting of the council except the meeting on the Thursday after the date of the annual meeting of the Institute, shall be sent to each member of the council at his last-known address twenty-one days before such meeting. Such notice as far as practicable shall contain a statement of the business to be transacted.

SEC. 8. A transcript of the minutes of each meeting shall be forwarded to each member of the council within thirty days after such meeting.

SEC. 9. In lieu of a special meeting of the council the president may submit any question to the council for vote by mail and any action approved in writing by not less than two-thirds of the whole membership of the council shall be declared by the president an act of the council and shall be recorded in the minutes of the council.

SEC. 10. Fifty members of the Institute shall constitute a quorum for the transaction of any business duly presented at any meeting of the Institute. Twenty members of the council shall constitute a quorum of the council.

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SEC. 11. The rules of parliamentary procedure contained in Robert's *Rules of Order* shall govern all meetings of the Institute and of the council.

### ARTICLE XIV

#### CHAPTERS

Upon application to the council of the Institute and subject to its approval there may be organized in any state or territory of the United States, by members of the Institute resident or having a place of business therein, subsidiary bodies to be known as chapters of the American Institute of Accountants. The council shall prescribe the rules and regulations for the government of such chapters.

### ARTICLE XV

#### AMENDMENTS

Amendments to the by-laws of the Institute shall be proposed only at an annual meeting of the Institute. If approved by a two-thirds vote of the members present at such meeting, any such proposed amendment shall be submitted to all the members of the Institute for a vote by mail, and if approved in writing by a majority of the members of the Institute shall be declared by the president to be effective. Mail ballots shall be valid and counted only if received within sixty days after the date of mailing ballot forms from the office of the Institute.

It shall be compulsory for the secretary to embody in the call for the annual meeting all proposals to amend prepared by the committee on by-laws for submission to such meeting and any other proposals to amend of which he shall have had notice endorsed in writing by thirty or more members in good standing at least sixty days prior to the date of such meeting.

### ARTICLE XVI

#### ADVISORY COUNCIL

The Institute shall invite presidents of the recognized societies of certified public accountants in the several states and territories of the United States of America and the District of Columbia to form an advisory council of society presidents.

The advisory council shall at all times consist of the state society presidents then holding office in their respective societies, but if a member of the advisory council is unable to attend a meeting of the advisory council a member of his society may be designated by the society to represent him at the meeting.

At least once in each year the Institute shall convene the advisory council which shall choose its own chairman and secretary. A majority of the members of the advisory council shall constitute a quorum.

The advisory council shall consider matters submitted to it from time to time by the council of the Institute and in its discretion shall make recommendations to the council of the Institute. A full report of the transactions of the advisory council shall be submitted to the membership of the Institute at the same time as committee reports.

## **RULES OF PROFESSIONAL CONDUCT**

Including amendments prepared by the committee on professional ethics and declared effective May 16, 1929.

(These rules of conduct supplement the disciplinary clauses of the by-laws.)

(1) A firm or partnership, all the individual members of which are members of the Institute (or in part members and in part associates, provided all the members of the firm are either members or associates), may describe itself as "Members of the American Institute of Accountants," but a firm or partnership, all the individual members of which are not members of the Institute (or in part members and in part associates), or an individual practising under a style denoting a partnership when in fact there be no partner or partners or a corporation or an individual or individuals practising under a style denoting a corporate organization shall not use the designation "Members (or Associates) of the American Institute of Accountants."

(2) The preparation and certification of exhibits, statements, schedules or other forms of accountancy work, containing an essential misstatement of fact or omission therefrom of such a fact as would amount to an essential misstatement or a failure to put prospective investors on notice in respect of an essential or material fact not specifically shown in the balance-sheet itself shall be, ipso facto, cause for expulsion or for such other discipline as the council may impose upon proper presentation of proof that such misstatement was either wilful or the result of such gross negligence as to be inexcusable.

(3) No member or associate shall allow any person to practise in his name as a public accountant who is not a member or an associate of the Institute or in partnership with him or in his employ on a salary.

(4) No member or associate shall directly or indirectly allow or agree to allow a commission, brokerage or other participation by the laity in the fees or profits of his professional work; nor shall he accept directly or indirectly from the laity any commission, brokerage or other participation for professional or commercial business turned over to others as an incident of his services to clients.

(5) No member or associate shall engage in any business or occupation conjointly with that of a public accountant, which in the opinion of the executive committee or of the council is incompatible or inconsistent therewith.

(6) No member or associate shall certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, a member of his firm, one of his staff, a member or an associate of this Institute or a member of a similar association of good standing in a foreign country which has been approved by the council.

(7) No member or associate shall take part in any effort to secure the enactment or amendment of any state or federal law or of any regulation of any governmental or civic body, affecting the practice of the profession, without

## *Rules of Professional Conduct*

giving immediate notice thereof to the secretary of the Institute, who in turn shall at once advise the executive committee or the council.

(8) No member or associate shall directly or indirectly solicit the clients or encroach upon the business of another member or associate, but it is the right of any member or associate to give proper service and advice to those asking such service or advice.

(9) No member or associate shall directly or indirectly offer employment to an employee of a fellow member or associate without first informing said fellow member or associate of his intent. This rule shall not be construed so as to inhibit negotiations with any one who of his own initiative or in response to public advertisement shall apply to a member or an associate for employment.

(10) No member or associate shall render or offer to render professional service, the fee for which shall be contingent upon his findings and the results thereof.

(11) No member or associate of the Institute shall advertise his or her professional attainments or service through the mails, in the public prints, by circular letters or by any other written word except that a member or an associate may cause to be published in the public prints what is technically known as a card. A card is hereby defined as an advertisement of the name, title (member of American Institute of Accountants, C. P. A., or other professional affiliation or designation), class of service and address of the advertiser, without any further qualifying words or letters, or in the case of announcement of change of address or personnel of firm the plain statement of the fact for the publication of which the announcement purports to be made. Cards permitted by this rule when appearing in newspapers shall not exceed two columns in width and three inches in depth; when appearing in magazines, directories and similar publications cards shall not exceed one quarter page in size. This rule shall not be construed to inhibit the proper and professional dissemination of impersonal information among a member's own clients or personal associates or the properly restricted circulation of firm bulletins containing staff personnel and professional information.

(12) No member or associate of the Institute shall be an officer, a director, stockholder, representative, an agent, a teacher or lecturer, nor participate in any other way in the activities or profits of any university, college or school which conducts its operations, solicits prospective students or advertises its courses by methods which in the opinion of the committee on professional ethics are discreditable to the profession.

## **RESOLUTIONS**

Adopted by the American Institute of Accountants, September 16, 1919:

**RESOLVED**, That it is the sense of this meeting that audit companies and similar organizations are detrimental to the best interests of the accounting profession.

Adopted by the Council of the American Institute of Accountants, April 11, 1932:

**WHEREAS**, Estimates of earnings contingent upon future transactions should always be clearly distinguished from statements of actual earnings evidenced by definite records, and

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WHEREAS, An accountant may properly assist a client in estimating the results of future transactions, so long as no one may be led to believe that the estimates represent certainties,

BE IT RESOLVED, That no public accountant should permit his name to be used in conjunction with such an estimate in a manner which might lead anyone to believe that the accountant could vouch for the accuracy of the forecast; and

BE IT FURTHER RESOLVED, That violation of this dictum by a member or an associate of the American Institute of Accountants be considered by the committee on professional ethics as cause for charges under the provision of article V, section 4 (e) of the by-laws, or rule 2 of the rules of professional conduct of the American Institute of Accountants, or both.

Adopted by the Council of the American Institute of Accountants, October 15, 1934:

RESOLVED, That no member or associate shall certify the financial statements of any enterprise financed in whole or in part by the public distribution of securities if he is himself the actual or beneficial owner of a substantial financial interest in the enterprise or if he is committed to acquire such an interest.

RESOLVED, That the council of the American Institute of Accountants regards competitive bidding for professional accounting engagements as contrary to the best interests of members' clients and of the public generally and urges members of the Institute to endeavor by all means at their disposal to eliminate the practice of competitive bidding.



# **RULES OF THE BOARD OF EXAMINERS** **OF THE** **American Institute of Accountants**

**As AMENDED OCTOBER 14, 1935**

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## **OFFICERS**

The officers of the board shall be a chairman, a secretary and a treasurer.

## **MEETINGS**

Meetings of the board shall be held upon the call of the chairman and shall be called by the chairman upon the written request of three members of the board. Five days' notice of all meetings shall be given by the secretary, except that the annual meeting may be held at the place of the annual meeting of the Institute on the day following the adjournment of that meeting. Five members of the board shall constitute a quorum for the transaction of business.

## **SECRETARY**

The secretary of the Institute shall be the secretary of the board. The secretary shall keep a record of all applications received and also the records of the meetings and transactions of the board. He shall turn over to the treasurer of the board all moneys received by him.

## **TREASURER**

The treasurer of the Institute shall be the treasurer of the board. All moneys received by the board shall be turned over to the treasurer. Disbursements shall not be made by the treasurer except upon the approval of three members of the board.

## **OFFICE**

The office of the Institute shall be the office of the board.

## **APPLICATIONS AND FEES**

Applications will be considered only when made on blanks which will be furnished by the secretary on written request. The fees for examination and for investigation of applicants' records shall be as follows:

For admission as member .....	\$25.00
For advancement from associate to member .....	10.00
For admission as associate .....	25.00
For re-examination in one subject .....	10.00

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Application fees and initiation fees must accompany the application.

No applicant shall be entitled to an examination by the board unless his application shall have been in the hands of the secretary of the board sixty days prior to the date of examination.

### EXAMINATIONS

Except as hereinafter provided, the examinations of the board shall be written, and every applicant for admission as a member or an associate or for advancement to membership who shall be found to be qualified to take an examination under the by-laws shall be entitled to take the written examination of the board and upon passing such examination to the satisfaction of the board may be recommended to the council for admission or advancement as the case may be.

No applicant shall be allowed to take an examination who shall not previously have satisfied the board as to his preliminary education. A high-school graduation certificate will be regarded as satisfactory evidence of such preliminary education, but until further notice the board will consider such other evidence as may be submitted.

### EXAMINATIONS—WRITTEN

Written examinations shall be conducted simultaneously in such places as may be determined by the board of examiners during May and November, the dates to be selected ninety days in advance of examination.

Due notice will be given to each applicant of the time and place selected for holding the examination. Failure to be present and prepared at the time appointed will be sufficient cause for exclusion from any session of the examination.

Examinations shall include questions in (1) *Accounting theory and practice*, including optional problems in the elements of actuarial science, (2) *Auditing* and (3) *Commercial law*. The time required shall not exceed two days.

Answers shall be written in ink in accordance with instructions which will be issued at the time of the examination. All supplies necessary to the examination will be furnished by the board and, after use, shall remain the property of the board.

The secretary shall communicate in writing to each applicant the result of his examination, and the applicant shall not be entitled to further information.

Applicants who shall have passed the examination in two subjects shall have the right, on payment of the required fees, to be re-examined, within a limited period, in the third subject. Applicants who shall have passed the examination in accounting theory and practice (both parts) shall have the right, on payment of the required fees, to be re-examined, within a limited period, in the remaining two subjects.

### EXAMINATIONS—ORAL

Applicants possessing such qualifications as the board from time to time may prescribe in the discretion of the board and upon the request of the applicants may be subjected to oral instead of written examination in one or more subjects.

## *Rules of the Board of Examiners*

Oral examinations shall be conducted at times and places to be selected by the board.

An affirmative vote of five members of the board shall be required before any applicant who has taken an oral examination shall be recommended to the council for election or for advancement to membership.

The board in its discretion may allow a candidate of advanced age, who has had long experience in public accounting, or a candidate who shall have passed a written examination conducted by a recognized accounting body, to take an oral instead of a written examination in one or more subjects.

### CREDIT FOR CERTAIN OTHER EXAMINATIONS

Until further notice, the board of examiners in its discretion exercised in the case of any individual applicant for admission as an associate of the Institute may accept in lieu of its own examinations a certificate as a certified public accountant of any state of the United States, the laws of which are held by the board of examiners of the Institute to be adequate and well administered, or a certificate of membership in a society of professional accountants in a foreign country whose requirements for admission are considered by the board of examiners of the Institute equivalent to the Institute's examinations, provided that such applicant shall have received such certificate as certified public accountant or member of a society of professional accountants after adequate examination, and that he shall have been in practice as a public accountant or in the employ on the accounting staff of a public accountant for a period of two years next preceding the date of his application, and provided further that he be interviewed personally by a member of the board or by a member of the Institute duly authorized to represent the board, who shall render a report upon the applicant's apparent professional ability, personality and general desirability.

In the case of an applicant conforming to all the provisions contained in the foregoing paragraph, and presenting evidence of five years' public practice immediately preceding the date of his application or ten years' public practice, one year of which shall have immediately preceded date of application, the board of examiners may require such applicant to submit a thesis upon one of a group of subjects to be designated by the board and upon the result of such thesis may recommend the applicant for admission as member of the American Institute of Accountants. The board, however, may accept other evidence of professional qualifications in lieu of a thesis.

The board of examiners reserves to itself the right to reject the application of any applicant for admission as member or associate and shall not be required to state cause for any such rejection.

not admitted as yet

# Bulletin Supplement

September 15, 1936

To the Members and Associates of the  
American Institute of Accountants:

The board of examiners has given consideration to applicants for admission to the American Institute of Accountants and recommends the election of 7 applicants for admission as members who have passed oral examinations. Credit for having passed examinations acceptable to the Institute has been accorded 56 applicants for admission as members and 13 for admission as associates. Thirty applicants for admission as members and 8 for admission as associates have passed the Institute's examination for a C. P. A. certificate in a co-operating state. The board recommends the advancement of 5 associates to membership.

### *For Advancement to Membership:*

Sidney S. Bourgeois, Jr., New Orleans	Anthony L. Pely, New York
Neal Robert Marrin, Fort Worth	H. C. Riquelmy, Houston
Robert H. Rissinger, Philadelphia	

### *For Admission as Members:*

Frederick C. Albershardt, Indianapolis	Henry C. Helm, St. Louis
Raymond T. Anderson, Dallas	Homer C. Hulse, Philadelphia
H. Heaton Baily, Urbana	Edward C. Hunt, Boston
Austin Mifflin Beittel, Lancaster	H. Clay Jones, Knoxville
Harry Boggs, Indianapolis	Louis I. Kane, New York
Herbert George Bowles, Los Angeles	Arno R. Kassander, New York
Vardaman M. Buckalew, Mobile	Robert E. Kelly, Binghamton
J. Edward Burke, New York	Douglas W. Kendrick, Fort Wayne
Bernard J. Callahan, New York	Frederick Kirchhoff, Milwaukee
Lee K. Carr, Philadelphia	Chester Howard Knight, University, Ala.
Norman B. Chandler, Boston	Leopold Koallick, Boston
Wilfred Henry Cook, New York	Joseph Krauskopf, Hartford
Mark M. Covert, Indianapolis	J. Raymond Lynch, Philadelphia
Nelson H. Craig, Knoxville	W. D. Marshall, Memphis
Patrick F. Crowley, Lynn, Mass.	M. Dean Matthews, Philadelphia
Roger F. Dickinson, Chicago	Leon K. McConnell, Boston
Alexander P. P. Drapes, Great Falls	George Clark McCrillis, Syracuse
Gilbert F. Dukes, Mobile	Elmer F. Miller, New York
Zachary Harry Earl, New York	William F. Milton, Miami
John Harman Eldridge, San Francisco	Todd L. Moise, Elyria, Ohio
John A. Farrar, Newark	Vernon J. Moore, Cleveland
Andrew B. Fielding, Newark	Fred M. Morrison, Watsonville, Cal.
Murray Jay Hammer, New York	E. Franklin Odor, Jr., Washington, D. C.
Cameron L. Handley, San Francisco	C. G. Parker, New York
John Benjamin Harris, Lancaster	Walter R. Parshall, Philadelphia
Herbert Paul Haschke, Houston	Robert L. Persinger, Covington, Va.
Julian A. Hawk, Dayton	Andrew Peterson, Milwaukee
Herbert Leroy Hedges, Jr., New York	Dewey D. Pierce, New York
O. C. Herdrich, Indianapolis	Joseph E. Phillips, Fort Lauderdale
James Ira Keller, Jr., Miami	Charles Pichetti, Kansas City

Flint  
Raymond B. B.  
Newark, N.J.